Town of Ossipee

1942 - 1943

ANNUAL REPORTS

Town Officers

OSSIPEE

New Hampshire

For the Fiscal Year Ending
JANUARY THIRTY-FIRST
1943

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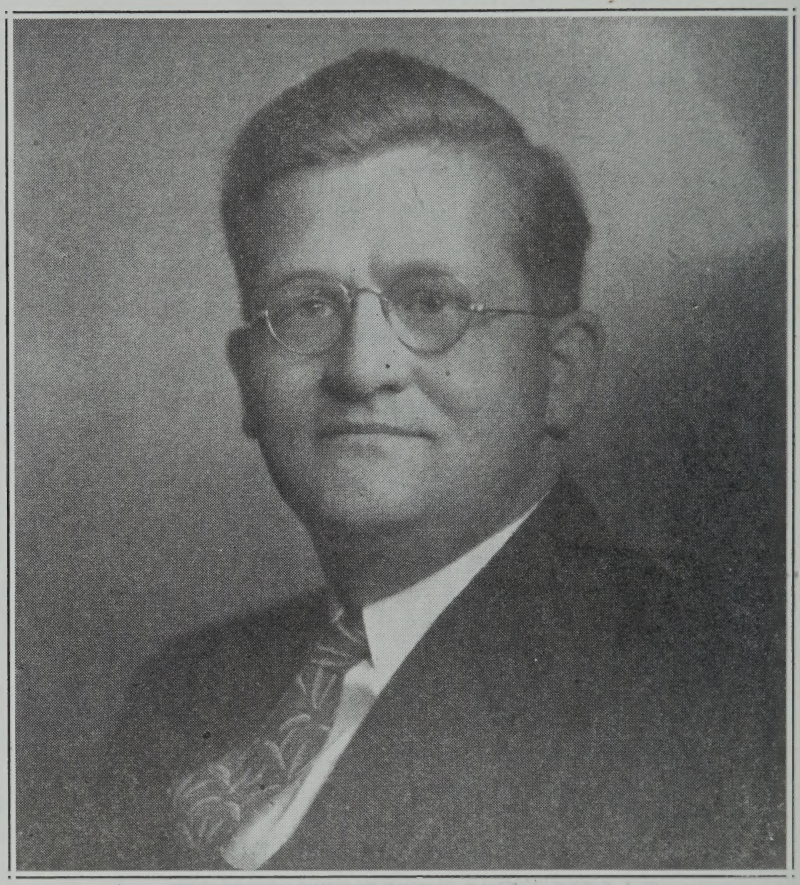

CHESTER E. MERROW

Native of Ossipee, Who Has Brought Honor To The Town Of His Birth By Being The First Citizen Of Ossipee To Be Sent To The Congress Of The United States By The People Of The State Of New Hampshire

TOWN OFFICERS, 1942-43

Selectmen

CLYDE B. DRINKWATER CHARLES F. MELOON to Jan. 1, 1943
HARRY M. LEAVITT, Jan. 1, 1943 to March 9, 1943
HARRY P. SMART

Moderator

WALTER G. WHITE

Town Clerk

JOHN K. HILL

Town Treasurer

VIOLET B. SAWYER

Road Agents

JOHN L. HODGE HARRY D. WELCH
AUSTIN D. ANDREWS

Constables

EARL T. MERROW BRADLEY S. DRAKE
BELMONT WHITE

Library Trustees

DANA J. TASKER PRESTON B. SMART
MINNIE A. YOUNG

Cemetery Trustees

GROVER C. WIGGIN PARKER M. MERROW

Tax Collector

CARROLL WELCH

Board of Health

BRADLEY S. DRAKE and BOARD OF SELECTMEN

Community House Trustees

PARKER M. MERROW CLYDE B. DRINKWATER
EARL T. MERROW

Librarian

BEATRICE SMART

Municipal Court Justice
PRESTON B. SMART

Municipal Court Associate Justice
CHARLES E. SMART

Nurse
MARION DAVIS

Fire Warden
HARRY WORMSTEAD

Dog Tax Collector
BRADLEY S. DRAKE

Auditors

HARRY A. WALLACE
to Feb. 1, 1943

FRED E. SCHILLING
to Feb. 1, 1943

LISLE O. MOULTON
Feb. 1 to March 9, 1943

GORDON WENTWORTH
Feb. 1, to March 9, 1943

School District Officers

GLADYS STEVENS

FRED E. SCHILLING

CHARLES G. WIGGIN to Jan. 1943

School Treasurer
VIOLET B. SAWYER

School Clerk
JOHN K. HILL

School Nurse
MARION DAVIS

Superintendent
HAROLD TRUELL

Representative to General Court
HARRY P. SMART

Present Holder of Post Cane
IRVING C. RHINES

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Ossipee qualified to vote in Town affairs:

You are hereby notified to meet at the hall of the Y. M. C. A. Inc., in said town, on the second Tuesday of March, next, at ten o'clock in the forenoon to act on the following articles:

ARTICLE 1. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

ARTICLE 2. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such an audit.

ARTICLE 3. To see if the town will vote to raise and appropriate for the ensuing year the following sums for the following purposes:

1.	For Town Officers' salaries		$1275 00
2.	For Town Officers' expenses		500 00
3.	For Election and Registration expenses		250 00
4.	For Municipal Court		150 00
5.	For Town Hall		50 00
6.	For Police Department		75 00
7.	For Fire Department	600 00	
8.	For Health Nurse		1200 00
9.	For Huggins Hospital		400 00

10.	For Vital Statistics		25 00
11.	For Summer Highways		3600 00
12.	For Health Department		50 00
13.	For Street lighting		100 00
14.	For General Expenses		900 00
15.	For Town Needy		2300 00
16.	For Old Age Assistance		1800 00
17.	For Memorial Day		50 00
18.	For interest		500 00
19.	For Payment on Debt		5571 73
20.	For Town Construction		
	Road tarring	900 00	
	T. R. A. (in order to obtain from the State $3868.62)	917 16	1817 16
21.	For Maintenance and construction of Bridges		600 00
22.	For Maintenance of Library		700 00
23.	For Damages and Legal fees		150 00
24.	For Snow Removal and Sanding		3500 00

ARTICLE 4. To see if the town will vote to raise and appropriate the sum of $100.00 to provide for additional fire protection due to the war emergency.

ARTICLE 5. To see if the town will vote to raise and appropriate the sum of $100.00 to provide watchmen and additional police protection due to the war emergency.

ARTICLE 6. To see if the town will vote to raise and appropriate the sum of $100.00 for the use of the town health officer and board of health due to the war emergency.

Article 7. To see if the town will vote to raise and appropriate the sum of $136.00 to the Lakes

Region Association of New Hampshire to assist in planning and development of the town and for the issuance and distribution of printed matter and newspaper and magazine advertising calling attention to the resources and natural advantage of the town, in cooperation with other towns in the Lakes Region.

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of $200.00 for the eradication of White Pine Blister.

ARTICLE 9. To see if the town will vote to alter the hours during which the polls shall remain open as set by the Selectmen from Ten O'Clock in the forenoon to six o'clock in the afternoon.

ARTICLE 10. To choose a Selectman for three years, Selectman for one year, Town Clerk, Treasurer, Highway Agents, Tax Collector, Auditors, Library Trustee, Cemetery Trustee, and all other officers and agents required by law for the ensuing year.

ARTICLE 10. To transact any other business that may legally come before said meeting.

Given under our hands and seals this 20th day of February, 1943

CLYDE B. DRINKWATER
HARRY P. SMART
Selectmen of Ossipee

A true Copy.
Attest:
CLYDE B. DRINKWATER
HARRY P. SMART
Selectmen of Ossipee

TOWN OF OSSIPEE BUDGET

PURPOSES OF EXPENDITURES	Actual Expenditures 1942	Estimated Expenditures 1943	Increase	Decrease
General Government:				
Town Officers' Salaries	$1275 00	$1275 00		
Town Officers' Expenses	557 73	500 00		57 73
Election and Registration	546 70	250 00		296 70
Municipal Court Expenses	112 00	150 00	38 00	
Expenses Town Hall and Other Buildings	83 09	50 00		33 09
Protection of Persons and Property:				
Police Department	2 00	75 00	73 00	
Fire Department	125 30	600 00	474 70	
Health:				
Health Dept., including Hospital	1604 00	1650 00	46 00	
Vital Statistics	7 50	25 00	17 50	
Highways and Bridges:				
Town Maintenance	3427 19	3600 00	172 81	
Street Lighting	90 00	100 00	10 00	
General Expenses including Lakes Region App.	761 24	1900 00	138 76	
Town Road Aid	942 80	917 16		25 64

Washouts	505 80			
Civilian Defense, War Emergency				
Health, Fire and Police	718 34	300 00		418 34
Libraries	700 00	700 00		
Public Welfare:				
Town Poor	1671 57	2300 00	628 43	
Old Age Assistance	1574 02	1800 00	225 98	
Memorial Day and other Celebrations	33 20	50 00	16 80	
Damage and Legal Expenses	84 00	150 00	66 00	
Interest	680 77	500 00		180 77
Bridges and Culverts	717 15	600 00		117 15
Tarring	508 65	900 00	391 35	
Snow Removal and Sanding	4708 90	3500 00		1208 90
Payment on Principal of Debt.	5608 83	3371 73		2237 10
Payment on Principal of Debt:				
Long Term Notes	4000 00	2000 00		2000 00
Payments to Other Governmental Divisions				
County Taxes	8502 74	7000 00		1502 74
Payments to School Districts, including $500.00 Due on 1940-41	21727 59	22253 57	525 98	
Total Expenditures	$61276 11	$55517 46	$2825 31	$8078 16

SOURCES OF REVENUE	Actual Revenue 1942	Estimated Revenue 1943	Increase	Decrease
From State:				
Interest and Dividend Tax	$1574 56	$1400 00		$174 56
Railroad Tax	722 62	550 00		172 60
Savings Bank Tax	647 02	600 00		47 02
From Local Sources except Taxes:				
Motor Vehicle Permit Fees	1555 84	800 00		755 84
Received from Back Tax Payments	1992 62	2600 00	607 38	
Cash on Hand (Surplus)	3515 06	1630 86		1884 20
From Local Taxes other than Property Taxes:				
(A) Poll Taxes	1402 00	1300 00		102 00
(B) National Bank Stock Tax	127 55	127 55		
Total Revenues From All Sources Except Property Taxes	$11537 25	$9008 41	$607 38	$3136 22
Amount to be raised by Property Taxes	49352 21	46509 05		607 38
				$2528 84
				2843 16
Total Revenues	$60889 46	$55517 46		$5372 00

INVENTORY OF THE TOWN OF OSSIPEE

Land and Bulidings			$1,223,461 00
Electric Plants			67880 00
Horses		39	4300 00
Pony		1	15 00
Oxen		6	625 00
Cows		114	6655 00
Other Neat Stock		11	460 00
Fowls		4739	4385 00
Boats and Launches		4	400 00
Wood Lumber			8148 00
Gasoline Pumps and Tanks			6660 00
Stock in Trade			67085 00
Mills and Machinery			2000 00
Polls number 793 @ $2.00 Total	$1586 00		
National Bank Stock Taxes	127 55		
Total Valuation			$1,392,074 00
Amount of taxes to be committed to collector, including Poll Taxes and National Bank Stock Taxes			$57191 29
Average rate per cent taxation for all purposes			$4 11
Amount Exempted to Soldiers			$29,900 00

PRECINCT VALUATIONS

Precinct "A"	$99,771 00
Ossipee	202,290 00
Center Ossipee	463,392 00
West Ossipee	231,610 00

TAX RATE

Town Rate	$36 00
Precinct A	5 70
Ossipee	4 70
Center Ossipee	7 80
West Ossipee	4 80

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED 1942

Town Officers Salaries		$1275 00
Town Officers' Expenses		500 00
Election and Registration Expenses		550 00
Municipal Court Expenses		155 00
Town Hall		50 00
Police Department: Town	$ 80 00	
War Emergency	320 00	
		400 00
Fire Department: Town	$750 00	
War Emergency	500 00	
		1250 00
Health Department: Nurse	$1200 00	
Huggins Hospital	400 00	
War Emergency	200 00	
		1800 00
Vital Statistics		25 00
Town Road Aid		914 88
Town Maintenance: Tarring	$ 900 00	
Summer Highways	4100 00	
		5000 00
Snow Removal and Sanding		3500 00
Bridges and Culverts		500 00
New Equipment		200 00
Street Lighting		100 00
General Expenses:		
Lakes Region Asso.	$135 00	
General Expenses	915 00	
		1050 00
Libraries		700 00

Old Age Assistance		1800 00
Town Poor		2500 00
Memorial Day		20 00
Repairing Soldiers' Graves		100 00
Damages and Legal Expense		150 00
Interest		600 00
Payments on Principal of Debt		5669 04
County Tax		8502 74
School Tax		21040 45
Total Town and School Appropriations		$58,352 11
Less Estimated Revenue and Credits:		
Interest and Dividend Tax	$1400 00	
Railroad Tax	500 00	
Savings Bank Tax	750 00	
Motor Vehicle Permit Fees	1600 00	
Income from back Taxes	2000 00	
Cash Balance on Feb. 1st, 1942	3515 05	
		$9765 00
		$48587 05
Plus overlay		2231 21
Net Amount to be raised by taxation		$50818 26
Less Poll Taxes		1466 00
Amount to be raised by Property Taxes on which town rate is figured		$49352 21
Taxes to be committed to be collected		
Property Taxes	$49352 21	
Poll Taxes	1466 00	
Precinct Taxes	6245 53	
Total Taxes to be committed to Collector		$57063 74

A SEVEN YEAR TOWN ANALYSIS

In order that you may know just how this town stands today, we are submitting this summary

	1936-37	1937-38	1938-39	1939-40	1940-41	1941-42	1942-43
Property Valuation	1320996 00	1365022 00	1392400 81	1344427 00	1357692 00	1329333 00	1392074 00
Town Appropriation	22257 03	21072 90	39380 51	32109 77	28914 05	37607 12	37311 66
School Appropriation	18517 19	21006 63	20497 00	20712 94	21998 64	20990 76	21040 45
Tax Rate	34 20	34 20	39 70	38 00	·35 00	37 00	36 00
Town Property	8900 00	9670 00	8320 00	36395 00	90360 00	86924 75	86924 50
County Tax	7400 00	8612 46	7793 27	8450 55	9986 61	9325 62	8502 74
Town Needy	6515 97	4649 42	5354 60	6301 62	3362 62	2499 96	1572 42
Old Age Assistance	§	1012 05	764 48	858 94	1273 16	1628 65	1574 02
Winter Roads	2902 03	3420 24	2997 08	4153 83	4575 62	3280 64	4708 90
Discount Allowed	625 35	506 81	424 16	NONE	NONE	NONE	NONE
Interest Paid	34 77	233 05	469 46	416 77	435 99	462 12	680 77
Summer Roads	2951 11	2994 92	3290 85	3404 07	2084 67	3243 17	3932 99
Bridges & Culverts	677 26	746 30	475 17	1148 28	1359 33	1334 65	717 15
Cash on Hand	69 22	128 17	*5408 83	6275 62	*4407 77	*4505 59	*2265 16
Taxes Bought	2844 31	4334 80	5297 87	4264 17	3870 27	3015 51	2635 48
Previous Taxes Due	6861 21	6061 00	8965 93	9292 84	9267 01	8358 45	6365 83
Gross Debt	5800 00	20113 95	19487 03	15824 51	14744 86	31660 04	22371 73
Total Tax Due	9705 52	10395 80	14263 80	13557 01	13137 28	11373 96	9001 31
Net Surplus	4733 98						
Net Debt		9718 15	5223 23	2267 50	1607 58	15780 49	8090 55

§ Included in Town Needy

* Includes Accounts Receivable

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES, FISCAL YEAR ENDING JANUARY 31, 1943

	Approp.	Expend.	Unexpend. Balance	Overdraft
Town Officers' Salaries	$1275 00	$1275 00		
Town Officers' Expenses	500 00	557 73		$57 73
Election & Registration	550 00	546 70	$3 30	
Municipal Court	155 00	112 00	43 00	
Town Hall & Community House	50 00	83 09		33 09
Police Dept.	80 00	2 00	78 00	
Fire Dept.	750 00	125 30	624 70	
Health Dept.	1600 00	1604 00		4 00
Vital Statistics	25 01	7 50	17 50	
Town Road Aid	914 88	942 80		27 92
Summer Road Maintenance	3600 00	3294 79	305 21	
Tarring	900 00	508 65	391 35	
Snow Removal and Sanding	3500 00	4708 90		1208 90
Bridges and Culverts	500 00	717 15		217 15
New Equipment	200 00		200 00	
Street Lighting	100 00	90 00	10 00	
General Expenses	1050 00	761 24	288 76	
Libraries	700 00	700 00		
Old Age Assistance	1800 00	1574 02	225 98	
Town Poor	2500 00	1572 42	927 58	
Memorial Day	120 00	33 20	66 80	
Damages and Legal Expenses	150 00	66 00	84 00	
Interest	600 00	680 77		80 77
Payments on Principal of Debt	5669 04	5608 83	60 21	
County Tax	8502 74	8502 74		
Washout	500 00	505 80		5 80
Civilian Defense	1020 00	718 34	301 66	
Totals	$37311 66	$39298 97	$3628 05	$1635 36
Unexpended Balance				1992 69
			$3628 05	$3628 05

Note: In addition to the above payments, a payment of ($4,000.00) four thousand dollars was made on the Fire Prevention Note at the Wolfeboro National Bank.

FINANCIAL REPORT

ASSETS

Cash on hand	$1630 86	
1942 Taxes bought by Town	2635 48	
Previous years taxes uncollected	9381 34	
Cash Deposit Wolfeboro Nat'l Bank, sale of Hanson Property	600 00	
Due from Chester Drake, Plowing	27 50	
Due from State of New Hampshire	6 80	
		$14281 98

LIABILITIES

Indian Head National Bank Note due	$8000 00	
Wolfeboro Nat'l Bank Seven Notes of $2000. each, payable $2000.00 yearly	14000 00	
State Audit of Town of Ossipee Accounts	178 97	
Annie Nichols, Transients	21 00	
John Hodge, Dir. Winter Highway	41 25	
Maine Steele Inc. Repairs to tractor	130 51	
		$22371 73
Liabilities over assets		
This item Net Debt		$8082 95

SCHEDULE OF TOWN PROPERTY

Town Hall, Land & Buildings	$ 2800 00	
Library and Lot	15000 00	
Tool House	200 00	
Road Machines	500 00	
Town Clerk Safe	300 00	
Burroughs Adding Machine	25 00	
New Victor Adding Machine	94 50	
Typewriter	35 00	
Ross Blade	150 00	
1 New Sargent V Plow	625 00	
1 New Sargent Blade	395 00	
Caterpillar Tractor and Plow	2000 00	
Cleveland Tractor and Plow	4000 00	
Town Forest	100 00	
Small Tools	100 00	
Fire Tools	100 00	
Ski Slope Lodge	1500 00	
Community House	3000 00	
Mary A. Thompson Property	1000 00	
Duncan Lake Bath House Property	1000 00	
Arthur Hanson Property	1000 00	
Total		$33654 50
High School, Land & Buildings	$35000 00	
School at West Ossipee	1500 00	
School at Moultonville	4500 00	
School at Ossipee	2500 00	
School at Granite	1500 00	
School at Water Village	1500 00	
Total		$46500 00
Halstead Property:		
300 Acres Land Lots No. 47-48-49	$ 500 00	
350 Acres Lots No. 4-5-8-1	500 00	

50 Acres Moore Land	200 00	
½ Olive Brown Place	300 00	
Young Meadow	50 00	
100 Acres Lot No. 10	200 00	
60 Acres Part Rollins Farm	120 00	
115 Acres Lot No. 6	230 00	
376 Acres Lots 1-7 with Porter Brown	2000 00	
Bartlett Farm	1500 00	
35 Acres Lot No. 6	70 00	
2/5 Porter Brown Estate	100 00	
Total		$5770 00
William F. Chapman Property	$ 100 00	
Mary A. Watson Property	200 00	
Edward Hutchins Property	100 00	
George Abbott Property	100 00	
Lester Eldridge Land	50 00	
Lot No. 99 Near West Ossipee (George B. Jones)	150 00	
Total		$700 00
Grand Total		$86624 50

TAX COLLECTOR'S REPORT

Taxes Committed to Collector:		
Property Taxes	$55597 74	
Poll Taxes	1466 00	
		$57063 74
National Bank Stock		127 55
Added Taxes:		
Property taxes	$1821 51	
Poll taxes	92 00	
Interest Collected	59 58	
		$59164 38
Total Debits		$59164 38
Total Remittances to Treasurer	$58329 71	
Abatements	808 14	
Uncollected taxes as per collector's list	26 53	
Total Credits		$59164 38
Received from Unredeemed Taxes Previous Years		$1992 39
Remitted to Treasurer		$1992 39

UNCOLLECTED TAXES

Ethel Felton, Poll tax	$ 2 00	
Charlotte McCullogh, Poll tax	2 00	
T. C. Wentworth	14 58	
Earl Frohock Balance	7 95	
		$26 53

CARROLL C. WELCH
Tax Collector

ABATEMENTS—PROPERTY TAXES 1942-43

A. J. Akerstrom, Out of Town	$10	80
Clayton Cook, Town Needy	2	52
W. G. Abbott, Taxed by Mistake	7	20
Ethel Felton, Taxed by Mistake	175	20
Wilmer Littlefield, Taxed by Mistake	3	90
Clayton Eldridge, Taxed by Mistake	3	94
Winnie Morrow, Overtaxed	21	12
Helen Dube, Overtaxed	30	66
Lewis Hanson, Overtaxed	1	44
Smart Bros. and Moulton, No such Property	7	20
William E. Currier, Overtaxed	3	60
Mrs. L. A. Neal, Overtaxed	10	80
Bernard McHugh, Overtaxed	18	00
Mrs. Nellie Williams, Taxed to Ira Williams	2	70
Texas Co., Overtaxed	14	58
Harry Nelson, Taxed Twice	9	00
Harry Davis, No Stock	7	20
William Potter, Taxed Twice	45	00
O. P. Hobbs Est., Not in West Ossipee Precinct		24
Lester Eldridge, No such Property	2	19
Mary Hodsdon Est., Does not own Property	6	30
William W. Morrison, Owned by Town	1	80
Arthur Kenison, Taxed Twice	1	80
J. N. Drew Est., Taxed to V. D. White	28	80
Edward Weer, Taxed Twice	8	14
C. S. Boardman, Overtaxed	8	14
Laura Rummery, Overtaxed	15	84
Florence Weer, Taxed Twice	61	05
Frances Murrey, Taxed by Mistake		36

Florence Fisher, Taxed by Mistake	3 60	
Ralph Merrow, Taxed Twice	2 34	
Lyford Merrow Est., Taxed Twice	18 00	
Maynard Hilton, Taxed by Mistake	1 50	
Levi Emerson, Taxed by Mistake	1 44	
Addie Cook, Taxed Twice	1 80	
L. A. Dalrymple, Overtaxed	18 00	
Fred L. Schilling, Exemption Due on Precinct	7 80	
Leona Neal, Taxed by Mistake	18 00	
Helen G. Thurley, Not in Precinct	11 70	
Lillian Robbins, Overtaxed	7 20	
Bryson Rudolph, Taxed by Mistake	1 44	
A. O. Huckins, Taxed by Mistake	3 60	
Sumner Bennett, Taxed Twice	1 80	
Ossipee Valley Land Co., Overtaxed	36 00	
George Neal, Overtaxed	5 40	
Belmont White, Due on watering tub	3 00	
		$652 14

ABATEMENTS—POLL TAXES 1942

A. J. Akerstrom, Out of Town	$ 2 00
Clayton and Beatrice Cook, Town Needy	4 00
Ruth Eldridge, Out of Town	2 00
Mrs. Henry Grant, Out of Town	2 00
Marion Gleason, Out of Town	2 00
Marion McFarland, Out of Town	2 00
Ruth Wheeler, Out of Town	2 00
Fred Wheeler, Out of Town	2 00
Philip Comeau, Paid in Plymouth	2 00
Granville White, Out of Town	2 00

Louise White, Out of Town	2 00
Beatrice Woodson, Out of Town	2 00
Lucy Sanborn, Out of Town	2 00
Horace Dore, Taxed Twice	2 00
Doris McDonald, Out of Town	2 00
Edna Corson, Out of Town	2 00
Frank Murray, Out of Town	2 00
Sybil McDonald, Out of Town	2 00
Charles Emerson, Out of Town	2 00
Doris Lange, Out of Town	2 00
Esther Meloon, Out of Town	2 00
Clarence Anderson, Out of Town	2 00
Herbert Thompson, Out of Town	2 00
Carlisle Roberts, Out of Town	2 00
Lucy Roberts, Out of Town	2 00
Virgil Wiggin, Out of Town	2 00
Harriet Green, Out of Town	2 00
Harold Helmes, Out of Town	2 00
Mrs. F. M. Powers, Out of Town	2 00
Frederick Pool, Out of Town	2 00
Sally King, Out of Town	2 00
Tom Brown, Charged Twice	2 00
Minnie Nichols, Charged Twice	2 00
Marguerite Eldridge, Charged Twice	2 00
Nellie Williams, Charged Twice	2 00
Phillis Drew, Charged Twice	2 00
Lawrence Kirkwood, Not 21	2 00
Florence Colby, Charged Twice	2 00
Harriet Fisher, Charged Twice	2 00
Leon Elliott, Charged Twice	2 00
Mary Hinds, Deceased	2 00
Charles Hodsdon, Over 70	2 00
Charles Banfill, Out of Town	2 00
Shirley Knox, Out of Town	2 00
Frank Souther, Jr., Out of Town	2 00
Anna Thompson, Out of Town	2 00
Minnie Ames, Out of Town	2 00

Chester Adjutant, Out of Town	2 00	
Josephine Blanchard, Out of Town	2 00	
Jessie Blanchard, Out of Town	2 00	
Bernard Brown, Out of Town	2 00	
Richard Eldridge, Out of Town	2 00	
Chester Goldsmith, Out of Town	2 00	
Mrs. Chester Goldsmith, Out of Town	2 00	
Edwin Goodwin, Out of Town	2 00	
Mrs. Edwin Goodwin, Out of Town	2 00	
Edwin Perry, out of town	2 00	
Delphine Perry, out of town	2 00	
Guy Walker, out of town	2 00	
Gertrude Merrow, taxed twice	2 00	
Elmer Wallace, over 70	2 00	
Minnie Young, over 70	2 00	
Eugene Young, over 70	2 00	
Wallace Abbott, in Vermont	2 00	
Kenneth Hinds, in Laconia	2 00	
Avis White, taxed twice	2 00	
George Williams, taxed twice	2 00	
Frank Doe, over 70	2 00	
Alice Wiggin, taxed twice	2 00	
Almon Bryant, over 70	2 00	
Walter Cook, over 70	2 00	
Edward Day Jr., taxed by mistake	2 00	
Helen Walker, out of town	2 00	
Lewis Wilcox, out of town	2 00	
Earl Demeritt	2 00	
Mrs. Earl Demeritt	2 00	
William Yeaton	2 00	
		$156 00

REPORT OF TREASURER

To the Auditors and Selectmen of Ossipee, New Hampshire.

The following is a report of the receipts and expenditures of Violet B. Sawyer, Treasurer, from February 1, 1942 to February 1, 1943.

RECEIPTS

February 1, 1942 to Cash on hand		$3515 06
Received from:		
State of New Hampshire—		
Fire Bills		428 98
Bounties		3 40
T. R. A.		8 80
Railroad Tax	722 62	
Savings Bank Tax	647 02	
Int. & Dividends	1574 56	
		2944 20
Plowing door yards		
winter 1941-42	56 00	
winter 1942-43	7 50	
(See list of names at end of report)		63 50
Lester G. Buswell—Pulling tank truck out of snow with tractor		1 00
Chas. F. Meloon—Reimbursement		32 28
Municipal Court of Ossipee		444 58
Mary Thompson—Rent		48 00
Leroy H. Dore—Reimbursement Est. Esther E. Loring		35 00
Carleton Hodge—Reimbursement in Full		60 00
Richard H. McKey—Return Premium policy No. 791 American Eagle Fred Eldridge		11 34

Harry Nelson—Parts of Lots 7 & 8	$450 00		
Down timber—Adams Estate	21 60		
		471 60	
Wolfeboro National Bank—Proceeds of note		15000 00	
John K. Hill, Town Clerk			
Auto Permits	$1555 82		
Dog licenses	256 00		
Filing Fees	6 00		
		1817 82	
Sidney L. Perkins, Tax Collector			
1941-42 Redeemed taxes		1098 05	
Carroll C. Welch, Tax Collector			
1942-43 Redeemed Taxes		1992 62	
Redeemed (Urie check)		20 00	
Taxes bought by Town		2662 23	
1942 Taxes		55640 73	
Abatements		26 75	
(Total receipts from Tax Collector on a-c 1942 Taxes $58329 71)			
Total Receipts			$86325 92

EXPENDITURES

Paid Selectmen's Orders: Feb. 1, 1942 to Feb. 1, 1943		$84695 06	
Feb. 1, 1943, Cash on hand		1630 86	
			$86325 92
Feb. 1, 1943, Cash on hand		$1630 86	
Money in Savings Account No. 11923, Wolfeboro National Bank,			

known as Hanson Fund	600 00

Respectfully submitted,

VIOLET B. SAWYER
Treasurer

Ossipee, N. H.
February 14, 1943

We, the undersigned, Auditors of the Town of Ossipee, hereby certify that we have audited the account of Violet B. Sawyer as Treasurer of said Town from February 1, 1942 to February 1, 1943, and have found it correct and proper vouchers for the same.

GORDON C. WENTWORTH
LISLE O. MOULTON
Auditors of the Town of
Ossipee, New Hampshire

TOWN CLERK'S REPORT

Received for Auto Permits	$1555 82	
Received for Dog Licenses	279 00	
Received for Filing Fees	6 00	
		$1840 82
Paid to Treasurer:		
Auto Permits (437)	$1555 82	
Dog Licenses (115)	256 00	
Filing Fees	6 00	
		$1817 82
Clerk's Fee, Licensing Dogs		23 00
		$1840 82

JOHN K. HILL
Town Clerk

SUMMARY OF ALL PAYMENTS

Town Officers' Salaries	$1275 00
Town Officers' Expenses	557 73
Election and Registration	546 70
Municipal Court	112 00
Town Hall and other Buildings	83 09
Police Department	2 00
Bounties	13 60
Paid Dog Tax Collector and Tags	68 86
Health Department	1604 00
Bridges and Culverts	717 15
Town Maintenance Andrews Div.	953 59
Town Maintenance, Welch Div.	1124 20
Town Maintenance, Hodge Div.	1217 00
Winter Highways	4708 90
Street Lighting	90 00
General Expenses	626 24
1941 Accounts Paid	608 83
Library Account	700 00
Old Age Assistance	1574 02
Town Needy	1572 42
Memorial Day	33 20
Abatements	28 75
Transients	99 15
Damage and Legal Expenses	66 00
Taxes bought by the Town	2635 48
Tarring	508 65
Interest	680 77
Town Road Aid	942 80
Hodgdon Shore Road	132 40
Halstead Case	18 00
Fire Prevention Note	4000 00
Payments on Loans	20000 00
County Tax	8502 74
Precinct Payments	6140 00
School District	21227 59

Lakes Region Association	135 00	
War Emergency, Police, Fire and Health	718 34	
Washouts	505 80	
Fires	125 30	
Vital Statistics	7 50	
Total		$84695 06

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Clyde B. Drinkwater, Selectman	$225 00	
Charles F. Meloon, Selectman	166 68	
Harry M. Leavitt, Selectman	33 32	
Harry P. Smart, Selectman	200 00	
John K. Hill, Town Clerk	100 00	
Violet B. Sawyer, Treasurer	100 00	
Carroll C. Welch, Tax Collector	400 00	
Gordon Wentworth, Auditor	25 00	
Lisle O. Moulton, Auditor	25 00	
		$1275 00

TOWN OFFICERS' EXPENSES

Clyde B. Drinkwater, Selectman		
Sanbornville Tax Meeting	$10 00	
Plymouth Road Meeting	14 50	
Trip to Concord Attorney General	14 60	
Mileage	60 00	
		$99 10

Charles F. Meloon, Selectman		
Sanbornville Tax Meeting	$5 00	
Plymouth Tax Meeting	5 00	
Mileage	22 15	
		32 15
Harry P. Smart, Selectman		
Sanbornville Tax Meeting		5 00
Alice Coughlin, Clerk Hire		50 00
Beatrice Drinkwater, Clerk Hire		75 00
Tax Collector		45 00
Town Clerk		10 00
Town Treasurer		25 00
Cemetery Trustees		10 00
Carroll C. Welch, Tax Collector		
Sanbornville Tax Meeting	$5 00	
Supplies	3 00	
		8 00
Lena Schilling, Typing		2 00
A. E. Briggs, Meals		2 55
John Hodge, Road Agent		
Plymouth Road Meeting	$5 00	
Trip to Concord	6 00	
		11 00
Harry D. Welch, Road Agent		
Plymouth Road Meeting		5 00
Austin Andrews, Road Agent		
Plymouth Road Meeting		5 00
Carroll County Independent		
Printing and Supplies		31 00
Violet B. Sawyer, Treasurer Postage		16 38

Preston B. Smart, Legal Advice	25 00	
Edson C. Eastman, Supplies	7 66	
Clayton Bamford, Postage and Supplies	49 62	
Archie M. Swett, Membership of Clerk	2 00	
New England Tel. and Tel. Co.	3 10	
Evelyn N. Twombley, Dues for Assessors' Asso.	2 00	
Wheeler and Clark, Supplies	6 32	
Gerard Powers, Meals	29 85	
Dues New Hampshire Assessors Assn.	2 00	
Dues, New Hampshire Collectors Assn.	2 00	
		$561 73

ELECTION AND REGISTRATION

Walter G. White, Moderator	$30 00
Harry A. Wallace, Supervisor	100 00
Edward Smart, Supervisor	100 00
Roy Loring, Supervisor	100 00
Ellis Buswell, Clerk	10 00
Earl T. Merrow, Constable	15 00
Bradley Drake, Constable	15 00
John Ayers, Clerk	10 00
Norman Remick, Clerk	5 00
Chester Loring, Clerk	15 00
Carroll County Independent Printing	88 00
Ossipee YMCA, rent for Hall	23 70
Grover C. Wiggin, Labor	15 00
Ralph Davis, Clerk	5 00

Harry Brown, Clerk	5 00	
Robert C. Sawyer, Clerk	10 00	
		$546 70

MUNICIPAL COURT

Preston B. Smart, Justice	$100 00	
Charles Smart, Associate Justice	12 00	
		$112 00

LEGAL EXPENSE

Preston B. Smart	$50 00	
Carroll County Independent, Printing	11 00	
Carroll County Independent, Printing	5 00	
		$66 00

INTEREST

Wolfeboro National Bank, Short Term Note	$140 63	
Wolfeboro National Bank, Long Term Note	235 14	
Indian Head National Bank	80 00	
Wolfeboro National Bank, Fire Prevention Note	225 00	
		$680 77

PAYMENT ON TEMPORARY AND LONG TERM NOTES

Wolfeboro National Bank	$15000 00	
Wolfeboro National Bank	4000 00	
Indian Head National Bank	5000 00	
		$24000 00

PAYMENTS TO SCHOOL DISTRICT

Appropriation in full	$21040 45	
1942 Dog Tax	187 14	
		$21227 59

TOWN HALL AND OTHER BUILDINGS

Public Service Co.	$11 00	
Frank Souther, Cleaning Hall	1 00	
Telephone	9 84	
Albert W. Leighton Ins. Co., Insurance	31 25	
Richard McKey, Insurance	30 00	
		$83 09

POLICE DEPARTMENT

Bradley Drake, Police Officer		$ 2 00

PAYMENTS ON 1941 ACCOUNTS

Dana Tasker, Wood	$48 00	
New England Tel. & Tel. Co.	6 07	
Dr. H. F. Curtiss	10 00	
Maine Steele Inc.	44 76	
Treasurer Ossipee School District	500 00	
		$608 83

MEMORIAL DAY

Loring, Short & Harmon, flags	$16 70	
Rev. Bacon, Memorial Day Address	10 00	
Carroll County Independent, Programs	6 50	
		$33 20

TOWN ROAD AID APPROPRIATION

State of New Hampshire	$942 80	
Less Reimbursement	8 80	
		$934 00

COUNTY TAX ASSESSMENT

Tax in full		$8502 74

OLD AGE ASSISTANCE

January	$126 78	
February	120 50	
March	144 26	
April	147 49	
May	122 75	
June and July	242 28	
August	120 75	
September	137 50	
October	131 75	
November	138 68	
December	141 88	
		$1574 02

BOUNTIES

Hedgehog Noses			
Charles F. Meloon	34	$6 80	
Clyde Drinkwater	34	6 80	
			$13 60

HALSTEAD CASE

Edward G. Coughlin		
Service and Mileage	$15 00	
Kathryn Carter	3 00	
		$18 00

PRECINCT ACCOUNTS

Center Ossipee Precinct Warrant	$3560 00
Precinct "A" Sewer Warrant	$550 00
Ossipee Precinct, Warrant	$930 00
West Ossipee Precinct, Warrant	$1100 00

1942 WAR EMERGENCY 1943

Fire, Health and Police

New England Tel. and Tel. Co.	$116 66	
Lester Hammond, Labor	4 00	
Charles Meloon, Labor	4 00	
Parker M. Merrow, Rent	120 00	
Lester Buswell, Reimbursement	1 20	
Hayes Sawyer, Supplies	27 15	
H. H. Wallace, Supplies	10 31	
Dana J. Tasker, Reimbursement	1 20	
White's Garage, Labor	2 10	
State of New Hampshire, Fire Tools	90 20	
Harry Wormstead, Freight	2 46	
Horne's Garage, Labor	6 91	
Sanel Auto Parts, Sirenes	77 50	
N. C. Harden, Labor	2 00	
E. F. Mahady Co. Medical Supplies	176 42	
A. H. Rice Co. Supplies	20 50	
George T. McLauthlin Co. Supplies	12 50	
Carroll County Independent Printing	5 35	
Earl Walsh, Siren	15 00	
Surgeon and Physicians Supply Co., Medical Supplies	22 88	
		$718 34

STREET LIGHTING

Public Service Co.	$90 00

DOG TAX EXPENSE

Bradley Drake, Collecting Dog Taxes	$60 00	
Dog Tags	8 86	
		$68 86

HEALTH DEPARTMENT

Huggins Hospital Appropriation in full	$400 00	
Charles F. Meloon, sign for Dump	2 00	
Ralph Copp, Disposing of Dog	2 00	
Ossipee Chapter American Red Cross	1200 00	
		$1604 00

LIBRARY ACCOUNT

Appropriation in full		$700 00

TRANSIENTS

Annie Nichols	$96 00	
Joe's Market	3 15	
		$99 15

RELIEF EXPENDITURES

W. S. Welch, Supplies	$ 11 00
Arthur Hanson	168 00
Mrs. Charles Hodsdon, Board	307 00
Marion Davis, Transportation	43 20
George Campbell, Fuel	9 00
Laura McKeg, Rent	80 00
L. O. Moulton, Supplies	263 69
W. J. Paul, M.D., Medical	5 00
Florence Ferg, Board	170 00
Walter Davis, Supplies	20 50
Frisbee Hospital Medical	136 75

Alice Russell, Medical	12 00	
Thomas J. Morrison M. D., Medical	125 00	
Dr. Dube, M. D., Medical	27 85	
Ellis Dow, Transportation	5 00	
H. M. Leavitt, Transportation	16 40	
R. E. Jewell, Transportation	6 00	
Ossipee Water Co., Water	17 50	
Harry Abbott, Supplies	52 81	
First National Store, Supplies	6 00	
R. W. Tuttle M. D., Medical	10 00	
C. F. Bamford, Transportation	38 72	
C. C. Home, Board	35 00	
Harry Nelson, Slabs	6 00	
		$1572 42

1942 FIRE ACCOUNT 1943

Center Ossipee Fire Department			
Frankson Fire	$39 00		
Bryant Fire	13 00		
		$52 00	
Madison Fire Dept., Frankson Fire, 1941		22 00	
Harry Wormstead			
Loud and White Fire	$14 50		
Ossipee Valley Fire	17 60		
School	6 20		
		$38 30	
Philip Kelley, Water Village Fire		6 00	
Roy Loring, Water Village Fire		7 00	
			$125 30

GENERAL EXPENSES

Charles F. Meloon, Signs and Material	$ 3 25
N. E. Tel. & Tel. Co.	12 55
Frank J. Souther	3 20
Huckins Lumber Co.	4 39
William H. Pascoe	7 50
Meserve's Express	75
Carroll County Independent (Town Reports)	203 30
Laura McKeagney, Storage	16 00
Folwartshny's, Repairing Safe	42 75
Harry D. Welch	10 00
N. E. Tel. & Tel.	6 45
Edson C. Eastman, Supplies	15 92
Clyde B. Drinkwater, Postage	1 00
Carroll County Independent, Stationary	15 50
Cathryn Carter, Conveyance Reports	29 69
Preston B. Smart, Real estate Report	1 20
John K. Hill, Auto Permits	75 00
Carroll County Ind.	1 00
John Andrews, Labor	2 00
Frank Souther, Labor	3 80
Albert W. Leighton, Constable Bond	5 00
Edson C. Eastman, Payment Slips	2 60
Albert W. Leighton Co., Constable Bond	5 00
Barbara Drinkwater, Inventory Book	20 00
Beatrice Drinkwater, Tax Book	20 00
Carroll County Ind., Notice	2 00
Richard H. McKey, Surety Bond	5 00
Carroll County Ind., Poll Tax Slips	3 50
Bradley S. Drake, Dogs Killed	8 00
George Campbell, Boundary lines	3 00
John K. Hill, Auto Permits	25 00

Carroll County Ind., Tax Abatement notices	7 75	
L. O. Moulton	32 64	
John K. Hill, Tax Book	20 00	
Association N. H. Assessors	2 00	
John K. Hill, Auto permits	9 50	
		$626 24

SUMMER HIGHWAYS
John L. Hodge

John L. Hodge, Foreman	$309 45	
Roy Loring	77 85	
Robert Nichols	23 25	
Carroll Welch	5 65	
Harry Tallman	156 45	
New Hampshire Highway Dept.	200 00	
Perley Nichols	4 00	
Edwin Welch	30 00	
Everett Eldridge	8 00	
Clyde B. Drinkwater	2 00	
Dana Kirkwood	37 70	
Walter Hammond	70 50	
Linwood Nichols	80 00	
Wilton Snow	4 00	
Wilbur Eldridge	94 50	
Milburn Loring	4 00	
Chester Welch	40 00	
Roland Blanchard	3 30	
Belmont White	28 50	
Herbert Pray	2 50	
Ellis Dow	75	
Alice Merrow	6 90	
Lester Buswell	1 20	
Philip Kelley	26 50	
		$1217 00

SUMMER HIGHWAY
Harry Welch

Harry Welch, Foreman	$538 70	
Carroll Welch	20 80	
Walter Bodge	20 00	
Clarence Wasson	188 50	
Roland Welch	12 00	
Roger Whiting	22 00	
Sadie Thompson	13 30	
Perley Nichols	60 00	
Lewis Hanson	4 00	
Kenneth Hanson	15 00	
Russell Whiting	4 00	
Parker M. Merrow	2 70	
Mabel Willand	2 20	
Ernest Hersey	4 00	
James Moulton	1 50	
Chester Welch	30 00	
George Welch	24 00	
Harry Tallman	38 50	
New Hampshire High. Gar.	66 00	
Lawrence Haney	1 00	
Leslie Wilkins	10 00	
Edwin Welch	10 00	
Arthur Cook	10 00	
Roy Loring	26 00	
		$1124 20

SUMMER HIGHWAY
Austin D. Andrews

Austin D. Andrews, Foreman	$409 60
Arthur Munroe	32 00
Newell Hitchcock	78 00
Henry Grant	75 50
Olif Wilkins	107 00
William Potter	28 00

Richard Cronk	41 25	
George Calder	72 00	
Walter Young	19 50	
Byron Dolly	14 00	
White's Garage	32 61	
Herbert Pray	50	
Irving Pike	8 00	
		$917 96

SUMMER HIGHWAY

Hodgdon Shore Road

John Hodge

John Hodge, Foreman	$19 50	
Harry Tallman	32 90	
N. H. Highway Department	52 00	
Robert Nichols	8 00	
Edwin Welch	8 00	
Robert Loring	4 00	
Linwood Nichols	4 00	
Walter Hammond	4 00	
		$132 40

BRIDGES AND CULVERTS

John Hodge

John Hodge	$73 05
Robert Nichols	9 00
Edwin Welch	14 00
Roy Loring	47 10
P. O. Nichols	4 50
Dana Kirkwood	27 30
Walter Hammonds	13 00
Linwood Nichols	19 50
Huckins Lumber Co.	15 40
Harold White	4 00
Harry Nelson	164 39

Philip Kelley	3 75	
Robert Loring	6 50	
Lawrence Kirkwood	4 00	
Allie Welch	3 00	
		$408 49

BRIDGES AND CULVERTS.

Harry Welch Division

Harry Welch	$26 55	
Perley Nichols	4 00	
Edwin Welch	4 00	
Clarence Wasson	7 50	
Harry Nelson	115 56	
Huckins Lumber Co.	30 61	
		$188 22

BRIDGES AND CULVERTS

Austin Andrews

Olif Wilkins	$ 4 00	
Austin Andrews	12 40	
		$16 40

By Hodge, Welch and Andrews

Dyer Sales & Machine Co., Culverts	$104 04	
The Galion Iron Works (3 road machine blades)	35 63	
		$139 67

TARRING

John Hodge Division

John Hodge	$16 50	
Roy Loring	7 80	
Gerald Sargent	4 00	

Kenneth Jordan	4 00	
Dana Kirkwood	20 80	
Linwood Nichols	10 50	
		$63 60

Harry Welch Division

Harry Welch	$ 6 20	
Clarence Wasson	6 00	
Chester Welch	2 00	
Ford Welch	4 00	
		$18 20

INDEPENDENT TAR CO.

Tar for Town	$272 45

STATE OF NEW HAMPSHIRE

Honing and Sanding	$154 40
Total Tarring	$508 65

WINTER HIGHWAYS

Snow Removal, Sanding, Care, Gas and Oil Supplies, Repairs

Andrews Division

Sanding	$250 00	
Snow Removal	650 85	
Repairs	69 69	
Parts	38 11	
		$1008 65

Buswell Division

Snow Removal	$485 57
Care	52 63
Housing	108 00

Insurance	16 92	
Parts	239 13	
Gas, Oil, Etc.	192 54	
Repairs	91 87	
		$1186 66

Welch Division

Snow Removal	$528 40	
Sanding	84 90	
Repairs	6 80	
		$620 10

Hodge Division

Snow Removal	$1039 71	
Sanding	221 61	
Care	41 00	
Housing, Rent to Nov. 1, 1943	207 00	
Repairs	304 49	
Parts	14 73	
Insurance	17 25	
Gas, Oil, Etc.	47 70	
		$1893 49
Total All Divisions		$4708 90

WASHOUTS

County Home Road

Austin D. Andrews, Foreman	$52 80
Arthur Munroe	26 50
Newell Hitchcock	24 50
William Potter	11 50
Edward Perry	9 00
William Watson	4 00
Lester Buswell	13 00

Irving Pike	50	
Henry Grant	8 00	
		$149 80

Water Village

Harry D. Welch, Foreman	$100 80	
Carroll C. Welch	72 80	
Perley O. Nichols	24 00	
Roland Welch	28 00	
Clarence Wasson	30 00	
Walter C. Bodge	20 00	
Roger Whiting	36 00	
Lester Buswell	20 80	
Sadie Thompson, Gravel	9 00	
George Welch	8 00	
Ella Hanson, Gravel	6 60	
		$356 00
Total Washouts		$505 80

OSSIPEE TOWN CEMETERY

1943	
Jan. 1, To cash on hand	$1 81
No lots sold in year 1942	

G. C. WIGGIN, Supt.

OSSIPEE PUBLIC LIBRARY
TREASURER'S REPORT

RECEIPTS

Balance from last year	$74 63	
Received from Town of Ossipee, Appropriation	700 00	
Received from Librarian, fines	35 00	
		$809 63

EXPENDITURES

New books	$289 35	
Magazines	16 25	
Transferring books to branch libraries	2 50	
Insurance on books	32 50	
Librarian, including minor expense	110 00	
Postage	1 20	
Fuel Oil	227 90	
Electric Service	33 12	
Water rent	14 00	
Janitor service including mowing lawn, cleaning walks	61 80	
Wolfeboro Natl. Bank, service charge	1 00	
Balance on hand Feb. 1, 1943	20 01	
		$809 63

Respectfully submitted,
DANA J. TASKER
Treasurer

REPORT OF TRUST FUNDS OF THE TOWN OF OSSIPEE, N. H., FOR FISCAL YEAR ENDING DEC. 31, 1942

Date of Creation	Purpose of Creation	How Invested	Amount of Principal	Bal. Income At Beginning of Year	Income During Year	Expended During Year	Bal. Income at end of year
April 24, 1899	Susan Young Meeting House Fund	Strafford Savings Bank	$ 50.00	$ 5.92	$ .83	$	$ 6.75
Jan. 4, 1910	Burleigh Cemetery Fund	Strafford Savings Bank	200.00	51.82	3.72	6.00	49.54
Jan. 4, 1910	Hodgdon " "	Strafford Savings Bank	500.00	341.99	12.53	12.50	342.02
April 12, 1911	John B. Glidden " "	Strafford Savings Bank	50.00	1.22	.76	1.00	.98
Dec. 11 1915	Hannah A. Peavey " "	Strafford Savings Bank	59.72	6.07	.97	1.25	5.79
Jan. 8, 1923	Stillings & Bickford " "	Strafford Savings Bank	300.00	19.97	4.76	4.75	19.98
Oct. 6, 1928	Frederick E. Hanson " "	Strafford Savings Bank	100.00	9.62	1.62	2.50	8.74
July 7, 1934	Daniel A. White " "	Strafford Savings Bank	500.00	25.16	7.80	10.00	22.96
July 7, 1934	Daniel A. White " "	Amoskeag Savings Bank	500.00	21.10	13.04	5.00	29.14
Jan. 4, 1936	Darius Beacham " "	Amoskeag Savings Bank	100.00	6.26	2.64	2.50	6.40
March 4, 1936	John Murray " "	Amoskeag Savings Bank	100.00	5.73	2.61	2.50	5.84
Oct. 13, 1936	Frank J. Ames " "	Amoskeag Savings Bank	100.00	12.12	2.78	2.75	12.15
May 14, 1937	Lottie A. French " "	Amoskeag Savings Bank	200.00	11.75	5.25	5.00	12.00
Nov. 14, 1939	Emma C. Rich " "	Amoskeag Savings Bank	50.00	1.64	1.28	1.00	1.92
March 30, 1940	W. C. True " "	Amoskeag Savings Bank	200.00	6.11	5.12	5.00	6.23
March 17, 1939	Louis F. Abbott " "	Amoskeag Savings Bank	2500.00	67.24	63.50	65.00	65.74
Oct. 31, 1941	J. Fred Shackford " "	Amoskeag Savings Bank	100.00	.42	2.51		2.83
July 8, 1921	Annie P. Ladd No. 91 " "	Wolfeboro National Bank	100.00	25.92	1.86	3.00	24.78
March 30, 1922	Eunice B. Kenison " "	Wolfeboro National Bank	100.00	15.35	1.71	2.50	14.56
June 12, 1922	Jacob F. Brown " "	Wolfeboro National Bank	300.00	64.80	5.41	10.00	60.21
Sept. 13, 1924	Aaron Hanson " "	Wolfeboro National Bank	50.00	4.40	.80	1.00	4.20
Aug. 31, 1925	Charles P. Davis " "	Wolfeboro National Bank	200.00	40.27	3.58	5.00	38.85
Aug. 15, 1925	George W. Tibbetts " "	Wolfeboro National Bank	100.00	16.81	1.73	2.50	16.04
March 22, 1926	George L. Young " "	Wolfeboro National Bank	200.00	25.71	3.35	5.00	24.06
May 4, 1926	Susan Young Meeting House Fund	Wolfeboro National Bank	50.00	8.64	.87		9.51
March 12, 1926	Joseph W. Chamberlin Cem. Fund	Wolfeboro National Bank	300.00	74.16	5.58	5.50	74.24
July 7, 1927	John P. Goldsmith " "	Wolfeboro National Bank	200.00	23.40	3.32	5.00	21.72
Dec. 28, 1927	1-2 Lot 5 Mrs. Stiles " "	Wolfeboro National Bank	20.00	2.25	.32	1.00	1.57
Oct. 8, 1928	1-2 Lot 70 Miss Larson " "	Wolfeboro National Bank	20.00	1.36	.32	.50	1.18
Jan. 17, 1929	Lyford A. Merrow " "	Wolfeboro National Bank	200.00	18.17	3.25	3.00	18.42

Jan. 17, 1929	Lyford A. Merrow	"	"	Wolfeboro National Bank	200.00	13.82	3.19	3.00	14.01
Apr. 3, 1929	Almon F. Abbott	"	"	Wolfeboro National Bank	100.00	28.31	1.91	1.75	28.47
Apr. 13, 1929	Jacob Abbott	"	"	Wolfeboro National Bank	100.00	27.69	1.86	5.00	24.55
Nov. 7, 1929	George B. Tibbetts	"	"	Wolfeboro National Bank	100.00	6.04	1.57	2.25	5.36
Dec. 6, 1930	Lyman Chick, No. 36	"	"	Wolfeboro National Bank	60.00	1.81	.92	1.25	1.48
Dec. 26, 1930	John H. Glidden	"	"	Wolfeboro National Bank	25.00	.97	.38	.50	.85
Apr. 2, 1931	Arvilla H. Hanson	"	"	Wolfeboro National Bank	100.00	9.75	1.64	1.50	9.89
May 15, 1931	Albert J. Hodgdon	"	"	Wolfeboro National Bank	100.00	1.41	1.51	1.50	1.42
Nov. 13, 1931	Fred'k Hanson, No. 10	"	"	Wolfeboro National Bank	10000	1.01	1.51	1.25	1.27
Jan. 3, 1933	Gideon Gilman	"	"	Wolfeboro National Bank	100.00	1.14	1.51	1.25	1.40
June 26, 1933	E. J. Abbott, No. 69A	"	"	Wolfeboro National Bank	100.00	1.01	1.51	1.25	1.27
Aug. 9, 1933	Fannie Matthews No. 99	"	"	Wolfeboro National Bank	50.00	.71	.74	.75	.70
Nov. 2, 1933	S. B. Carter, No. 38	"	"	Wolfeboro National Bank	50.00	1.30	.75	1.00	1.05
Feb. 3, 1934	Hannah N. Beacham	"	"	Wolfeboro National Bank	302.00	20.89	4.81	4.75	20.95
July 5, 1934	Daniel A. White	"	"	Wolfeboro National Bank	200.00	22.33	3.33		25.66
Oct. 15, 1934	Mary F. & E. Moody	"	"	Wolfeboro National Bank	100.00	4.45	1.55	1.50	4.50
Nov. 30, 1934	Sewall W. Abbott	"	"	Wolfeboro National Bank	100.00	3.68	1.53	1.50	3.71
Aug. 30, 1935	John E. Hodgdon	"	"	Wolfeboro National Bank	100.00	2.28	1.52	1.50	2.30
Sept 8, 1936	Charles F. Meloon	"	"	Wolfeboro National Bank	25.00	.66	.38	.50	.54
Sept. 17, 1936	Calvin Meloon	"	"	Wolfeboro National Bank	25.00	.66	.38	.50	.54
Jan. 9, 1937	Robert C. Sawyer	"	"	Wolfeboro National Bank	25.00	.45	.38	.50	.33
June 1, 1938	Frank S. Lord	"	"	Wolfeboro National Bank	200.00	6.10	3.07	3.00	6.17
July 20, 1938	Anna M. Dodge	"	"	Wolfeboro National Bank	20.00	.22	.30	.25	.27
Jan. 3, 1916	Albert Stillings	"	"	Rochester Trust Company	100.00	4.33	1.55	2.00	3.88
Dec. 29, 1911	Alonzo Stillings	"	"	Rochester Trust Company	100.00	34.84	1.97	5.00	31.81
Nov. 21, 1928	Welch	"	"	Rochester Trust Company	100.00	7.98	1.60	1.75	7.83
Jan. 3, 1911	Eli Fall	"	"	Rochester Trust Company	50.00	7.16	.85	1.00	7.01
Jan. 27, 1919	Robert H. Pike	"	"	Somersworth Savings Bank	1000.00	252.39	18.56	25.00	245.95
June 11, 1896	Augusta R. Beacham	"	"	Somersworth Savings Bank	143.87	187.43	4.94	5.50	186.87
May 3, 1921	George B. Sias	"	"	New Hampshire Sav. Bank	75.00	16.53	1.80	2.50	15.83
Dec. 12, 1922	Helen Nichols	"	"	New Hampshire Sav. Bank	200.00	61.38	5.17	5.00	61.55
Dec. 12, 1922	Horace S. Wiggin	"	"	New Hampshire Sav. Bank	100.00	44.63	2.85	2.75	44.73
Jan. 20, 1934	Mary E. Roles	"	"	New Hampshire Sav. Bank	291.94	97.86	7.70	8.00	97.56
Nov. 24, 1937	Leander D. Sinclair	"	"	New Hampshire Sav. Bank	100.00	3.84	2.04	2.00	3.88
Jan. 11, 1938	Florence A. Chapman	"	"	New Hampshire Sav. Bank	50.00	1.71	1.01	1.00	1.72
March 17, 1939	Louis F. Abbott	"	"	New Hampshire Sav. Bank	2500.00	54.21	50.33	50.00	54.54
Dec. 29, 1916	Martha Scoggell	"	"	Carroll County Trust Co.	200.00		1.33		1.33
Dec. 29, 1916	Margaret K. Nutter	"	"	Carroll County Trust Co.	100.00	8.35	1.88	2.00	8.23
Mar. 4, 1941	Addie E. Wiggin	"	"	New Hampshire Sav. Bank	50.00	15.50	1.13	1.25	15.58
Sept. 26, 1941	Lydia A. Foss	"	"	New Hampshire Sav. Bank	100.00	1.67	2.01	1.50	2.18
Aug. 27, 1942	Ida A. Chadwick,	"	"	New Hampshire Sav. Bank	200.00	1.00	4.01	1.00	4.01

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.
January 1, 1943

G. C. WIGGIN, PARKER M. MERROW, Trustees

OSSIPEE CORNER LIGHT & POWER PRECINCT

Fiscal Year Ended January 31, 1943

BALANCE SHEET

ASSETS

Cash on hand	$332 82	
Sinking Funds: Cash	394 62	
Total Assets		$727 44

LIABILITIES

Bills owed by Precinct	None	
Notes outstanding	None	
Bonds outstanding	None	
Total Liabilities		None
Excess of Assets over Liabilities		$727 44
Grand Total		$727 44

SCHEDULE OF PRECINCT PROPERTY

Lands and Buildings:		
One acre, used as dump	$25 00	
Furniture and Apparatus:		
Pumper and hose, fire siren, truck and equipment	530 00	
Total Valuation		$555 00

RECEIPTS

Current Revenue:	
From Taxes	$930 00

Use of Pumper	1 50	
Interest	4 64	
Total Receipts		$936 14
Cash on hand at beginning of year		306 54
Grand Total		$1242 68

PAYMENTS

Current Maintenance Expenses:		
Street Lights	$599 13	
Rent	100 00	
Maintenance of truck	72 23	
Firemen's pay	9 75	
Service charge	50	
		$781 61
Outlay, New Construction & Equip.:		
Dry Hydrant		$48 61
Indebtedness:		
Payments to sinking funds		$79 64
Total Payments for All Purposes		$909 86
Cash on hand at end of year		332 82
Grand Total		$1242 68

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of my knowledge and belief.

PRESTON B. SMART
Treasurer

February 17, 1943

CENTER OSSIPEE PRECINCT "A"

Cash on hand Jan. 1, 1942	$ 69 27	
Received from Selectmen (taxes)	550 00	
		$619 27
Paid:		
Notes	$500 00	
Interest on notes	45 00	
Labor (cleaning line)	9 00	
Preston Smart, Warrant	2 00	
		$556 00
Balance on hand Jan. 1, 1943		$63 27

CLAYTON F. BAMFORD
Treasurer

WEST OSSIPEE FIRE PRECINCT

Amount received from Selectmen, for Taxes	$1100 00
Cash on hand, Jan. 1, 1943	$1100 00

ROY W. DAVIS
Treasurer

CENTER OSSIPEE FIRE PRECINCT
TREASURER'S REPORT
For the fiscal year ended January 31, 1943

Cash on hand in Somersworth National Bank when the books were turned over to me on May 13, 1942	$ 469 20
RECEIPTS	
By Taxation	3560 00
Outside fires	38 00
By cash from George Campbell	11 00
Total by cash on hand and receipts	$4078 20

EXPENDITURES

Total expenditures to January 31, 1943	$3405 48
Cash on hand January 31, 1943	672 72
	$4078 20
Outstanding bills January 31, 1943	None
Bills due the Precinct by bills rendered	None

The information contained in the foregoing report was taken from official records and is correct to the best of my knowledge and belief.

CHARLES F. MELOON
Center Ossipee Fire Precinct
February 15, 1943 Treasurer

REPORT OF SALVAGE COMMITTEE

Received from scrap dealer		$437 94
Expenses:		
Trucking	$ 57 00	
Labor	52 05	
Contribution to U. S. O.	50 00	
Gifts to Ossipee men in the service	155 50	
Ossipee Y. M. C. A.	68 98	
Total payments	$383 53	
Balance on hand	54 41	
Total to balance receipts		$437 94

(Members of the Y. M. C. A. held their own scrap drive at no expense to the Town Committee.)

EARL F. ETTER
Chairman

MUNICIPAL COURT OF OSSIPEE

To the Selectmen of the Town of Ossipee:

I submit the following report of the Municipal Court of Ossipee for the year ending January 31, 1943.

Cash receipts, including balance from previous year	$2291 71
Payments	2246 84
Balance on hand for distribution	$44 87

The following shows the complaints and writs filed during the year:

CRIMINAL

Motor Vehicle Violations	43
Drunk and disturbing the peace	11
Larceny	10
Lewd and lascivious behavior	7
Assault	6
Adultery	4
Non-support	4
Fish and Game violations	3
Obstructing highway	2
Statutory	2
Abusive language	1
Escape from House of Correction	1
Unlawfull possession of explosives	1
	43

CIVIL

Writs	8
Small Claims Court	35
	43

Total cases entered 96

PRESTON B. SMART
Justice

OSSIPEE NURSING SERVICE A. R. C.

The Ossipee Nursing Service has finished another busy year. All phases of Public Health Work are receiving attention, as will be seen in the nurse's report.

We are fortunate to resume dental service in the schools this year, hoping it is especially beneficial to parents because of restricted automobile use. We have Dr. Frederick J. Deneault of Meredith, recommended by the State Board of Education.

The audiometer was used again this year and cases of defective hearing were reported for correction.

For convenience to parents two Child Health Clinics were held this year. One doctor was available and the Chairman of Nursing Activities and Nurse wish to thank Dr. Dube for his aid; also, the members of the nursing classes who gave of their time in assissting.

One Home Nursing Class was held this year with fourteen women receiving certificates.

Respectfully submitted
BLANCHE M. BUSWELL
Nursing Activities Chairman

February 1, 1942 — January 31, 1943

PUBLIC HEALTH VISITS

Bedside, with home care or treatment	364
Maternity care	80
Child Health	376
Adult Health	122
Communicable Disease	135
Social Service	29

ANNUAL CLINICS

Child Health, two sessions	26
Toxoid, two sessions	18
Chest, one session	13
Eye, three sessions	15
Physical Inspection	348

SCHOOL HEALTH PROGRAM

Eyes tested	377
Hearing tested	244
Special attention	213
Vaccination inspection	44
Classroom inspection	872
Pupils weighed and measured	1813
Pupils taken to a physician	4
Home visits for School Children	322
Nurse's visits to Schools	334
Number of pupils with:	
Throat defects	61
Eye defects	26
Teeth defects	229
Defective hearing	21
Skin defects	7

CORRECTION OF DEFECTS

Throat	2
Eye	46
Dental	32
Skin	7
Pupils having one or more corrections	87
Total Home Visits for the past year	1576

Respectfully submitted,
MARION W. DAVIS, R. N.

OSSIPEE CHAPTER, A. R. C.

TREASURER'S REPORT

Fiscal year ending November 16, 1942

RECEIPTS

Cash on hand Feb. 1, 1942	$402 55	
Savings account at Rochester, N. H.	399 54	
Received from:		
Town of Ossipee	900 00	
War Fund Drive 1943	899 16	
Bedsides	30 25	
Nursing Books	17 25	
First Aid Books	39 00	
Mrs. Charles Thompson (Memorial Service)	27 00	
Mr. Harry Smart (Men's Club)	7 68	
Mrs. Sanborn's Bridge Party	108 00	
Total Amount Available		$2830 43

PAYMENTS

Paid Nurse's Salary	$900 00	
Costs of War Fund Drive	39 39	
Mileage to Bandage Meeting	3 27	
Cleaning Work Rooms	3 80	
Supplies for production	75 86	
Postage	2 07	
Express and freight	22 14	
Sterilizer for Dental Room	29 00	
First Aid Books	56 75	
National Headquarters (War Drive)	690 63	
Total Payments		$1822 91
Balance on hand November 16, 1942		
Carroll County Trust Co.	$607 98	

Savings Account at Rochester, N. H.	399 54	1007 52
		$2830 43

LENA M. SCHILLING, Treas.

I have examined these accounts from Jan. 31st 1942 to Nov. 16, 1942 and find them correct with adequate vouchers.

HARRY A. WALLACE, Auditor

SCHOOL REPORT

To the Citizens of Ossipee:

We hereby submit our report of the finances of the School District.

School Board:

Terms expire as follows:

GLADYS W. STEVENS, 1943

FRED E. SCHILLING, 1944

CHARLES G. WIGGIN, 1945, Resigned Jan., 1943

Organization:

Walter C. White, Moderator

John K. Hill, Clerk of District

Violet B. Sawyer, Treasurer

Gladys W. Stevens, Chairman School Board

Bradley Drake, Truant Officer

Marion W. Davis, School Nurse

Harold A. Truell, Superintendent of Schools

FINANCIAL REPORT OF THE OSSIPEE SCHOOL DISTRICT

For the fiscal year beginning July 1, 1941 and ending June 30, 1942

RECEIPTS

State and Federal Aid		$2448 44
Income from local taxation:		
Support of high schools	$ 4625 14	
Support of elementary schools	8280 14	
Salaries of district officers	230 00	
Truant officer and school census	35 00	
Superintendent's excess salary	444 62	
Overdraft 1942-43	1748 59	
Per capita tax	574 00	
Payment of principal of debt	1000 00	
Payment of interest on debt	10 00	
Administration	250 00	
Special Appropriations	2533 00	
Deficiency Appropriation	2489 66	
Amount assessed to meet current Budget and Appropriations		$22220 15
From sources other than taxation:		
Insurance on damage to fence	$ 19 80	
Dog licenses	233 20	
High school tuitions	599 86	
Elementary school tuitions	108 00	
Sale of property	3 33	
Total receipts from all sources		$964 19
Cash on hand at beginning of year, July 1, 1941		112 27
		$25745 05

PAYMENTS

	High School	Elementary	
Salaries of district officers			$230 00
Superintendent's excess salary			444 62
Truant officers and school census			35 00
Expenses of Administration			264 08
Teachers' Salaries	$3994 00	$9336 00	$13330 00
Text Books	121 53	252 42	373 95
Scholers' Supplies	224 04	387 22	611 26
Flags and Appurtenances		16 90	16 90
Other expenses of instruction	38 72	138 70	177 42
Janitor service	222 00	673 00	895 00
Fuel	462 02	1237 30	1699 32
Water, Light, Janitors' Supplies	124 97	281 63	406 60
Minor repairs and Expenses	330 79	813 96	1144 75
Medical inspection	117 34	195 43	312 77
Transportation of pupils	1737 75	1463 50	3201 25
Other special activities	36 81	39 89	76 70
Tax for statewide supervision			574 00
Insurance and fixed charges			75 00
Alterations of old buildings			160 63
New Equipment			469 74
Payment of principal of debt			1000 00
Payment of interest on debt			10 00
Total	$7409 97	$14835 95	$25508 99

SCHOOOL BOARD'S ESTIMATE FOR 1943-1944
DETAILED STATEMENT OF EXPENDITURES

Support of Schools:

	High School	Elementary	
Teachers' Salaries	$4800 00	$8450 00	
Text Books	200 00	275 00	
Scholars' Supplies	225 00	375 00	
Flags and Appurtenances		10 00	
Other Expenses of Instruction	70 00	150 00	
Janitor Service	285 00	695 00	
Fuel	390 00	1310 00	
Water, Light, Janitors' Supplies	125 00	275 00	
Minor Repairs and Expenses	200 00	300 00	
Health Supervision	75 00	250 00	
Transportation of Pupils		1800 00	
Other Special Activities	18 00	15 00	
	$6388 00	$13905 00	$20293 00
Other Statutory Requirements			
Salaries of District Officers (Fixed by District)		$ 230 00	
Truant Officer and School Census (Fixed by District)		35 00	
Superintendent's Excess Salary (Fixed by Supervisory Union)		588 60	
Per Capita Tax (Report of State Treasurer)		592 00	
Other Obligations, Administration		275 00	
			$1720 60
Total Amount Required to Meet School Board's Budget			$22013 60

ESTIMATED INCOME OF DISTRICT

State Aid (December 1943 Allotment)	$ 2700 00	
Dog Tax (Estimate)	225 00	
High School Tuition Receipts (Estimate)	450 00	
Elementary Tuition Receipts (Estimate)	72 00	
Deduct total estimated income (not raised by taxation)		$3447 00
Assessment required to balance School Board's Budget		$18566 60
Special Appropriations Proposed: (Articles in Warrant)		
Installing Chemical Toilets Ossipee School	$ 600 00	
Shingling High School Building	492 94	
State Audit Expense	139 28	
Deficiency Appropriation	671 75	
High School Transportation	1400 00	
		$3686 97
Total assessment required to cover budget and appropriations		$22253 57

GLADYS W. STEVENS
FRED E. SCHILLING
School Board

ANNUAL REPORT OF DISTRICT TREASURER
Fiscal Year Ending June 30, 1942

SUMMARY

Cash on hand June 30, 1941		$112 27
Received from:		
Selectmen, appropriations for current year	$17981 90	
Dog Tax	233 20	
State Treasurer (State Aid)	2448 44	
Money borrowed (1942-43 appropriation)	1748 59	
Selectmen (Deficiency Fund)	2489 66	
From all other sources	730 99	
		$25632 78
Total amount available for fiscal year		$25745 05
Less School Orders Paid		25508 99
Balance on hand as of June 30, 1942 (Treasurer's bank balance)		$236 05

VIOLET B. SAWYER
District Treasurer

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Ossipee, of which the above is a true summary for the fiscal year ending June 30, 1942 and find them correct in all respects.

HARRY A. WALLACE
GEORGE L. CAMPBELL
Auditors

August 3, 1942

Respectfully submitted,
VIOLET B. SAWYER
District Treasurer

REPORT OF SUPERINTENDENT OF SCHOOLS

I herewith submit my second annual report which is the second in the series of such reports.

Organization of Union No. 36

The eight school districts of Brookfield, Effingham, Freedom, Madison, Middleton, Ossipee, Tamworth and Wakefield continue to comprise this supervisory union. The Union expense of administration borne by each district is as follows: Brookfield, 1.42%; Effingham, 8.41%; Freedom, 5.80%; Madison, 11.25%; Middleton, 3.80%; Ossipee, 32.70%; Tamworth, 19.08%; Wakefield, 17.54%. The above percentages are based on the pupil registration in the various towns as of January 31, 1942.

ENROLLMENT

Enrollment as of January 31, 1943

Ossipee High School

Grade	IX	X	XI	XII	Totals
Boys	13	3	8	2	26
Girls	11	8	9	4	32
Totals	24	11	17	6	58
Age 13-14	4				4
Age 14-15	11	1	1		13
Age 15-16	4	5	4		13
Age 16-17	5	3	7		15
Age 17-18		2	3	3	8
Age 18-19			2	2	4
Age 19-20				1	1
Totals	24	11	17	6	58

High School Enrollment as of January 31, 1942: 60

Elementary Schools

Grades	1	2	3	4	5	6	7	8	Totals
Center Ossipee	12	14	10	16	10	20	12	14	108
Moultonville	5	2	2	8	4	5	0	0	26
Ossipee Corner	2	2	1	0	3	3	4	4	19
Water Village	1	2	0	6	1	2	1	0	13

West Ossipee	1	0	4	0	5	3	2	1	16
Totals	21	20	17	30	23	33	19	19	182
Boys	11	9	7	15	10	19	9	13	93
Girls	10	11	10	15	13	14	10	6	89

Age-Grade Table as of January 31, 1943

Grades	1	2	3	4	5	6	7	8	Totals
Age 5-6	4								4
Age 6-7	12	3							15
Age 7-8	5	12	3						20
Age 8-9		5	6	3					14
Age 9-10			5	12	3				20
Age 10-11			2	5	14	7			28
Age 11-12			1	2	3	16	5		27
Age 12-13				5	2	4	6	4	21
Age 13-14				3	1	1	4	8	17
Age 14-15						4	3	3	10
Age 15-16						1	1	2	4
Over 16								2	2
Totals	21	20	17	30	23	33	19	19	182

Elementary enrollment as of January 31, 1942: 216

Eight of the eleven teachers now teaching in the Ossipee schools this year are new. Mr. Phil Bennett, headmaster of the high school, replaces Mr. John Frye who served in this capacity for five years; Miss Sara Jefferian replaces Miss Ruby Richards and Mr. Robert Hoel replaced Mr. Maurice Taylor in the high school. In November Mr. Hoel was called into the service and Mr. Ralph Linton was employed to replace him. In the elementary grades Miss Frances Caswell replaces Miss Beatrice Woodeson; Mrs. Ruth Thompson replaces Miss Elizabeth Merrill; Mrs. Ruth Hill replaced Mrs. Eva Goodin; and Mrs. Madeline Gardner replaces Miss Helen Abbott. Due to illness Mrs. Hill has had to resign and Mrs. Lillian Godfrey is now teaching at Moultonville. Miss Esther Todd, Mrs. Leda Knapp,

and Mrs. Ethel Whiting were with us last year.

The special room having those pupils needing remedial work was discontinued this year and in its stead a first grade room was established. Mrs. Melvene Parks, who has been teaching first grade for four years in the state of Iowa, was employed to teach these boys and girls.

Due to present war conditions many families have moved from Granite to homes more accessible to their places of employment. As the enrollment was going to be exceptionally small, and no state aid given toward its upkeep it was felt advisable to discontinue the Granite school. This was done at a saving to the school district.

Mrs. Marion Davis, our school nurse, has examined all of the boys and girls in the Ossipee schools. At the present time a dental clinic is being conducted for all pupils of the Ossipee schools and it is hoped that ths clinic will be successful. Dr. Frederick Deneault of Meredith is the dentist. May I suggest that you refer to Mrs. Davis' report for a more detailed account of what has been accomplished.

Last year in the report of the Superintendent it was suggested that consideration be given to the improvement of the toilets at the Ossipee Corner School. It is felt that the health of our young boys and girls should be considered very carefully especially during this present crisis. May I again suggest that you give this improvement considerable thought.

May I say that I am especially pleased at the results being accomplished by the teaching staff in the Ossipee schools. I think they are to be commended for the splendid work which they are doing.

STATISTICS

(data based on school year 1941-1942)

Number of weeks in school year	38
Average number of half days in session	358
Average number of sessions lost from all causes	14
Number of one-room schools maintained	5
Whole number of different pupils registered:	
Boys, 147; Girls, 139; Total	286
Enrollment by grades: I,25; II, 18; III, 28; IV, 24; V, 30; VI, 28; VII, 28; VIII, 24; IX, 24; X, 22; XI, 10; XII, 13; Opportunity class, 12; Total	286
Average membership in high school	60.46
Average daily attendance in high school	56.46
Percent of attendance in high school for year	93.38
Average membership in elementary schools	212.67
Average daily attendance in elementary schools	192.38
Percent of attendance in all schools for year	91.11
Number of cases of tardiness in all schools	237
Number not absent nor tardy during year	9
Salary of headmaster	$2000
Average salary of secondary school women teachers	$1000
Average salary of elementary school teachers	$936.14
Pupils transported at district expense:	
Elementary 35; Secondary, 23; Total	58
Non-resident pupils in elementary schools	3
Non-resident pupils in secondary school	12
Number of visits made to school by:	
School Board members	37
Citizens (including special occasions)	308
Superintendent	214
Number of School Board meetings held	14

Perfect Attendance School Year 1941-1942

Granite: Ronald Grant

Ossipee Corner: Harvey Emerson, Emma Moody, George Moody, Leneler Moody

West Ossipee: Joyce Eldridge, Dorothy Rines

High School: Wesley Eldridge, Ellsworth Philbrick

I wish to thank the School Board, teachers, parents, and pupils for the cooperation they have given me this past year in helping to make the Ossipee schools a success.

Respectfully submitted,
HAROLD A. TRUELL
February, 1943 Superintendent of Schools

BIRTHS REGISTERED IN THE TOWN OF OSSIPEE, N. H., FOR THE YEAR ENDING DECEMBER 31, 1942

Date Birth	Name of Child	No. of Child	Name of Father	Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
Jan. 6	Stuart N. Hilton	3	Maynard W. Hilton	Nora F. Drew	Ossipee	Madison, N. H.
Feb. 6	Karen C. Wilcox	2	Herbert L. Wilcox	Helen L. Olden	Quincy, Mass.	Laconia
Feb. 15	Gordan D. Berry	3	Ernest M. Berry	Phyllis I. Merrow	Ctr. Ossipee	Ctr. Ossipee
Mar. 6	Janice Martin	2	John Martin	Francis E. Williamson	Sandwich, N. H.	Lunenberg, Vt.
Mar. 13	Arthur R. Colby	3	Royal P. Colby	Florence L. Littlefield	Ossipee	Oakland
Mar. 20	Baby Welch	0	Kenneth W. Welch	Ruth E. Pearson	Ossipee	Malden, Mass.
April 10	Fred C. Gardner	0	Charles F. Gardner	Madeline D. Hersey	Georges Mills, N.H.	Westfield, Me.
June 5	John L. Eldridge	3	John L. Eldridge	Rita E. Lane	Ossipee	Tamworth
June 16	Robert E. Moody	2	George E. Moody	Elizabeth S. Hobbs	Tamworth	Tamworth
June 29	Charles P. Eldridge	0	Charles P. Eldridge	Reba A. Vittum	Ossipee	Tamworth
July 10	Margaret A. Dore	1	Lewis A. Dore	Evelyn L. Eldridge	Wolfeboro	Ossipee
July 14	Richard J. Spiewak	0	Andrew A. Spiewak	Ruth E. Wilson	Manchester, N. H.	Portsmouth, N. H.
July 14	Patricia Heath	0	Harold C. Heath	Marjorie Bodurthe	Washington, Mass.	Blandford, Mass.
July 14	Wayne E. Cheney	0	John G. Cheney	Edna S. Young	Ellenburg DepotNY	Watertown, Mass.
July 17	Herbert F. Riley	0	Herbert F. Riley	Jeanne A. Morgan	Bridgton, Me.	Alton, Me.
Aug. 8	Joyce Ann Pike	0	John E. Pike	Alice Mae Abbott	Effingham	Conway
Aug. 8	Marjorie B. McDuffee	0	Lloyd McDuffee	Louise Sawyer	Tuftonboro	Beverly, Mass.
Oct. 23	Constance MacBrien	1	Philip MacBrien	Mabel Harmon	Lynn, Mass.	Ossipee
Nov. 4	Judith E. Nickerson	0	Wendell A. Nickerson	Blanche L. Templeton	Madison N. H.	Ossipee
Nov. 30	Merland C. DeButts	2	Daniel B. DeButts	Velma P. Emack	Dorchester, Mass.	Ctr. Ossipee
Dec. 3	Eleanor A. Flanagan	1	Paul A. Flanagan	Hilda J. Colby	Lowell, Mass.	Ctr. Ossipee
Dec. 5	George O. MacDonald	0	George O. MacDonald	Mary L. Strong	Whitefield, N. H.	Glastonbury, Conn.
Dec. 20 1884	Karen E. Garland	0	Howard A. Garland	Ruth F. Hutchinson	Sanbornville	Athol, Mass.
Feb. 10 1892	Mabel Drown		Elijah A. Drown	Victoria Harriman	Eaton, N. H.	Eaton, N. H.
Dec. 21 1895	Egdar I. Drown	1	Steven D. Drown	Carrie C. Peavey	Eaton, N. H.	Farmington, N. H.
Aug. 7 1927	Margie V. Drown		Steven D. Drown	Carrie C. Peavey	Eaton, N. H.	Farmington, N. H.
Sept. 27	George A. Whitney, Jr.	1	George A. Whitney	Hazel Bean	So. Berwick, Me.	Ossipee

MARRIAGES REGISTERED IN THE TOWN OF OSSIPEE, N. H., FOR THE YEAR ENDING DECEMBER 31, 1942

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Age and Occupation of Groom and Bride	Residence at Time of Marriage	Name & Residence of Person by Whom Married
Jan. 10	Ctr. Ossipee	Kenneth W. Welch	18 Laborer	Ctr. Ossipee	Edward A. Lewis
		Ruth E. Pearson	21 Mill Workers	Ctr. Ossipee	Ctr. Ossipee
Jan. 22	Conway, N. H.	Leonard W. Morrill	21 Mill Workers	Ossipee	Leslie C. Hill
		Francis L. Wiggin	18 Housework	Conway	Conway, N. H.
Jan. 23	Meredith, N. H.	Verne E. Woodward	23 Station Agent	Haverhill, N. H.	Rev. R. S. Bezanson
		Eleanor M. Hartford	20 At Home	West Ossipee	Sandwich, N. H.
Jan. 24	Wolfeboro, N. H.	Roger W. Whiting	20 Mill Man	Ossipee	Augustus M. Fowler
		Virginia P. Palmer	17 At Home	Ossipee	Wolfeboro
Feb. 21	Conway	Charles P. Eldridge	18 Laborer	Ossipee	John G. Sherburne
		Reba A. Vittum	18 At Home	Ossipee	Conway
April 5	Ossipee	Frank L. Walker	41 Machinist	Brockton, Mass.	Rev. C. W. Wilson
		Hazel M. Baker	43 Tel. Operator	Brockton, Mass.	Freedom, N. H.
June 3	Wolfeboro	Earle L. Walsh, Jr.	23 U. S. Air Corp.	Wolfeboro	Orman T. Headley
		Ruth L. Cellemme	24 Waitress	Ctr. Ossipee	Wolfeboro
June 15	Sanbornville	George D. Spafford	37 U. S. Army	Plymouth, N. H.	Bradford W. Ketchum
		Elizabeth A. Merrill	27 School Teacher	Ossipee	Sanbornville
June 16	Rochester	Andrew A. Spiewak	24 Tree Surgeon	Manchester, N. H.	Richard F. Cooper
		Ruth E. Wilson	24 Nurse	Ctr. Ossipee	Rochester, N. H.
June 21	Ctr. Ossipee	Donal C. Pearson	20 Mill-man	Ctr. Ossipee	Edward A. Lewis
		Ruby M. Richards	22 Teacher	Ctr. Ossipee	Ctr. Ossipee
June 27	Tamworth	Harland C. Palmer	19 Woodsman	Tamworth	Forrest D. Ayer
		June E. Holbrook	16 At Home	Ctr. Ossipee	Tamworth
July 4	Sanbornville	Ralph P. Dube	30 Dist. of Petroleum	Ossipee	Rev. J. F. Morin
		Edna E. White	30 Nurse	Dover, N. H.	Sanbornville
July 21	Ossipee	Maurice Feinberg	33 General Mgr.	Dorchester, Mass.	Preston B. Smart
		Ethel H. Glassman	31 Pianist	Dorchester, Mass.	Ossipee
Aug. 8	Conway	Elexander Machuck	53 Laborer	Conway	Leslie C. Hill
		Agnes V. Eldridge	28 Housework	Ossipee	Conway
Sept. 12	Ctr. Ossipee	Jackson A. Tupper	21 Mill Workers	Durham, Me.	Edward A. Lewis
		Mary A. Bourgoin	18 Drug Store Clerk	Lisbon Falls, Me.	Ctr. Ossipee
Sept. 21	Ossipee	Nelson E. Nickerson	64 Boatmaker	Ossipee	W. H May
		Bernice I. Mills	53 Nurse	Ossipee	Ctr. Ossipee
Sept. 26	Ctr. Ossipee	Harold L. Stanley	24 Lumberman	Ossipee	Edward A. Lewis
		Ina Harmon	21 At Home	Ossipee	Ctr. Ossipee
Sept. 26	Conway	Edwin O. Chase	31 Farmer	Ossipee	Fergus L. Lea
		Florence E. Knox	38 At Home	Ossipee	Conway, N. H.
Oct. 5	Ctr. Ossipee	Edward L. Redman	51 Chemical Eng.	Clifton, Me.	Edward A. Lewis
		Mildred P. Delano	43 Beautician	Bangor, Me.	Ctr. Ossipee
Oct. 31	Tamworth	Elson Libby	20 Ship Fitter	Ossipee	Rev. Melvin I. Sweet
		Lois F. Sweet	16 At Home	Tamworth	Tamworth
Nov. 15	Wolfeboro	Leslie D. Stewart	19 Teamster	Wolfeboro	John E. MacMartin
		Theresa M. Nalor	15 Maid	Wolfeboro	Wolfeboro
Nov. 16	Ossipee	Charles E. Dubar	22 Burner	Portland, Me.	Edward A. Lewis
		Mildred Turner	20 At Home	Auburn, Me.	Ctr. Ossipee
Dec. 20	Ossipee	George M. Johnston	20 Telephone Lineman	No. Conway	Edward A. Lewis
		Dorothy Wormstead	20 School Teacher	Ctr. Ossipee	Ctr. Ossipee

DEATHS REGISTERED IN THE TOWN OF OSSIPEE, N. H., FOR THE YEAR ENDING DECEMBER 31, 1942

Date of Death	Place of Death	Name and Surname of the Deceased	Age Y.	M.	D.	Place of Birth	Name of Father	Maiden Name of Mother
Jan. 9	Ossipee	Agnes J. McDonald	69	0	0	Cambridge, Mass	Charles A. Sullivan	Annie O'Brien
Jan. 12	Ossipee	Lula E. Sanborn	77	3	6	Boscawen	Mark G. Duston	Eliza Sanborn
Jan. 15	Ossipee	Abbie May Hinds	58	1	9	Haverhill, Mass.	Henry Baker	Carrie Dearborn
Jan. 18	Ossipee	Anna M. C. Ordway	69	2	21	Merrickville, Ont.	Theodore Chapman	Mary J. Telford
Jan. 18	Ossipee	Sarah A. Schultz	94	0	3	St. George, N. B.	David Bonney	Cynthia Bonney
Jan. 27	Ossipee	Edgar S. Cross	81	5	5	Boston, Mass.	Martin H. Cross	Rebecca Davidson
Feb. 1	Ossipee	Edwin H. Heath	85	1	3	Chatham, N. H.	Jonathan W. Heath	Catherine M. Burbank
Feb. 2	Ossipee	Christopher Corson	57	0	0			
Feb. 9	Tamworth	Leon H. Sturdivant	74	10	4	Hardwick, Mass.	Charles B. Sturdivant	Mary J. Bond
Feb. 12	Ossipee	Lewis A. Sargent	93	0	28	Boston, Mass.	John A. Sargent	Mary A. Higgins
Mar. 4	Nashua	Algernon Thompson	74	6	23	Effingham	Joseph Thompson	Ebbie Merrill
Mar. 15	Wolfeboro	Charles L. Mason	63	0	0			
Mar. 30	Ossipee	Walter Kelly	82	3	11	Conway	Edmond Kelly	Amanda Heath
Mar. 30	Ossipee	Anna E. Robin	88	4	14	Bartlett, N .H.	Silas M. Pendexter	Lydia D. Hale
April 1	Wolfeboro	Infant Welch	0	0	12	Wolfeboro	Kenneth Welch	Elizabeth Pearson
April 6	Ossipee	Mabel S. Hamm	78	2	17	Wakefield, N. H.	Joseph Mitchell	Hariett Sampson
April 8	Ossipee	Edward G. Coughlin, Jr.	17	8	14	W. Ossipee	Edward G. Coughlin	Alice L. Doe
April 15	Ossipee	Wilbur F. Sanborn	68	1	1	Stoneham, N. H.	Luther Sanborn	Nellie C. Blake
May 9	Ossipee	Alfred K. Libby	17	3	7	Milton	Robert M. Libby	Helen L. Eldridge
May 16	Ossipee	Harriet Curry	69	11	12	Milton Mills	Benjamin Goodwin	Emma A. Wentworth
June 22	Ossipee	Jerry Wiggin	59	5	21	Ossipee	Jeremiah Wiggin	Elizabeth M. Welch
July 3	Ossipee	Ralph T. Davis	53	2	9	Ossipee	Alboin L. Davis	Ella F. Thurley
July 29	Ossipee	Carrie Canney	85	3	4	Prince Edw'd Isl.	James Ellis	Agnes Russell
Sept. 9	Rochester	Arthur L. Copp	51	2	25	Bangor, Me.	Daniel Copp	——— McNorton
Sept. 12	Wolfeboro	Bertha Welch	59	10	23	Ossipee	Fonila Merrow	Barbara E. Silsby
Oct. 4	Ossipee	Emma F. Canney	69	6	2	Ossipee	Smith Hilton	Sarah Bodge
Oct. 8	Ossipee	Ida M. Dore	79	6	27	Baldwin, Me.	Calvin Thomas	Martha Wentworth
Nov. 2	Ossipee	Plummer Colby	69	9	0	Ossipee	Arthur Colby	Hariett Eldridge
Nov. 10	Wolfeboro	Sara H. Staples	57	0	0	Ireland	Micheal Hughes	Sara Kelley
Nov. 12	Tamworth	Frank Drew	58	6	3	Ossipee	Frank Drew	Sarah J. Eldridge
Nov. 15	Ossipee	Theodore D. Thissell	83	2	22	Beverley, Mass.	Nichnolic Thissell	Mary A. Dodge
Nov. 21	Wolfeboro	William B. Hamm	75	10	23	Ossipee	Hiram Hamm	Mary Nutter
Dec. 7	Wolfeboro	Baby Boy MacDonald			2	Wolfeboro	George O. MacDonald	Mary L. Strong
Dec. 11	Ossipee	Sarah C. Wilfret	72	6	23	New York		

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

September 16, 1942

The School Board,
Ossipee School District,
Ossipee, New Hampshire
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Ossipee School District which has been made by this division. This audit covered the four fiscal years beginning July 1, 1938 and ending June 30, 1942. All the financial transactions of the District during this period, as indicated by available records, were examined and analyzed. Detailed and summarized Schedules, as hereafter listed, contain our findings and are included as part of this report.

Classified summaries of receipts and expenditures for each fiscal year are included in Schedules "D-1", "E-1", "F-1" and "G-1". It will be noted that expenditures as classified therein differ somewhat from the expenditures as shown in the annual printed reports. These differences are due to certain reclassifications which were made during the course of the audit as a result of the examination of the supporting records. A detailed statement of the reclassification of accounts is contained in Schedule "H".

Accounts of The Treasurer

The District Treasurer's cancelled checks were compared with entries in the cash book and with orders issued by the school board and found to be in agreement therewith. The Treasurer's receipts were checked by source insofar as it was possible to do so and also traced to the depository bank. Summaries of total receipts and expenditures as compared to activity in the Treasurer's bank account are contained

in Schedules "D-2," "E-2," "F-2" and "G-2." The Treasurer's cash book balance at the close of each fiscal year was in agreement with the reconciled bank balance plus undeposited funds. Funds in the hands of the Treasurer at the close of the year were deposited immediately thereafter as indicated by bank statements.

Comparative Balance Sheets

Balance sheets as of June 30, 1938, 1939, 1940, 1941 and 1942, are presented in Schedule "A". This discloses that during each of the last three fiscal years an advance on the next year's appropriation was received by the District. The reasons for these appropriation advances are set forth in another part of this report. The balance sheet of the School District has heretofore been omitted from the annual printed reports. It is therefore recommended that this essential statement, in which the true financial condition of the District should be shown at the close of the year, be included in future reports.

Appropriations and Expenditures

Comparative statements of appropriations and expenditures and estimated and actual revenues are included in Schedules "D-3", "D-4", "E-3", "E-4", "F-3", "F-4", "G-3", and "G-4". Inasmuch as the appropriation advances heretofore referred to were made necessary as a result of operations as reflected in these statements, it is advisable to analyze each year separately.

Fiscal Year 1938-39

A net unexpended balance of appropriations of $396.10, and a net deficit of estimated revenues of $290.30, resulted in a net budget surplus amounting to $105.80. (Schedules D-3 and D-4).

Fiscal Year 1939-40

During this year expenditures exceeded appropriations as originally set up in the budget by $1,104.49. However a special deficiency appropriation of $1,000, made at the March 1940 meeting of the District, reduced this overdraft to $104.49. Actual revenues fell short of the budget estimates in this year by $771.32. As a result a net budget deficit of $875.81, was incurred. Because of this budget deficit it became necessary to obtain an advance of $1,000 on the 1940-41 appropriation in order to pay the bills of the current year. (Schedules B, E-3 and E-4) .

Fiscal Year 1940-41

It is noted that expenditures exceeded appropriations by $2,039.45 in the year 1940-41, while actual revenues exceeded budget estimates by $71.13, with a resulting net budget deficit of $1,968.32. Overdrafts in the appropriations for "minor repairs and expenses" and "new equipment" were chiefly responsible for the increasing seriousness of the financial condition of the District during this year. Failure to limit expenditures to budgetary appropriations again made it necessary for the School District to obtain an advance on the next year's appropriation, amounting this time to $2,956.40. (Schedules B, F-3 and F-4)

Fiscal Year 1941-42

In the fiscal year 1941-42 expenditures of the District exceeded original budgetary appropriations by $790.79, while revenues failed to meet budgetary estimates by $314.81, resulting in a current budget deficit of $1,105.60. At the annual meeting of the District in March 1942, a deficiency appropriation of $2,489.66 was made. In effect this deficiency appropriation absorbed the current budget deficit of $1,105.60, and created a net budget surplus of $1,384.06.

It must be borne in mind, however, that prior to the beginning of the fiscal year 1941-42, the District

had received an advance payment on the 1941-42 appropriation amounting to $2,956.40. Consequently in spite of the fact that the special deficiency appropriation made in March 1942, created a budget surplus for the current year of $1,384.06, it was actually necessary for the District to obtain an advance of $1,696.13 from the 1942-43 appropriation in order to meet expenses in the year ended June 30, 1942. (Schedules B, G-3 and G-4)

It will be seen, therefore, that in the last three school years budgetary appropriations have been exceeded by considerable amounts and actual revenues have fallen short of budget estimates, resulting in budget deficits. As a consequence it has been necessary to make special deficiency appropriations in two years and to borrow from the next year's funds in all three years.

During the period the Town of Ossipee was operating under the provisions of the "Municipal Budget Act" which made the School District subject to this act. For your information Sections 5 and 6 are quoted herewith:

"5. EXCEEDING APPROPRIATIONS. In towns adopting the provisions of this act, no board of selectmen, school board or other spending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it except for the purpose of paying judgments rendered against a town or school district, provided, however, that in case of sudden and unexpected emergency the selectmen may on application to the tax commission and the school board on application to the state board of education after hearing be given a certificate of emergency authorizing them to make such expenditure or incur such liability; provided, further, that in

cases arising during the year following a town meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by boards of selectmen or school boards from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at town or school meetings for all purposes.

6. PENALTY. Any person or persons violating the provisions of the preceding section shall be subject to removal from office on proper petition brought before the superior court. Such petition shall take precedence of other actions pending in said court, and shall be heard and decided as pending in said court, and shall be heard and decided as speedily as possible."

Upon inquiry it was learned from the Commissioner of the State Board of Education that no request was received from the School Board during the past three years for authority to exceed appropriations although such overdrafts consistently occurred in this period. It is evident, therefore, that the School Board was negligent in this respect by not conforming to the law.

General

The examination of invoices and payrolls which supported vouchers disclosed in several instances a lack of sufficiently detailed information. These are enumerated in Schedules "I-1", "I-2", "I-3", "I-4", "J-1", "J-2" and "J-3".

When a voucher and check issued to an individual included the cost of materials and supplies purchased or the services of persons other than the individual himself, receipts should have been obtained and attached to the voucher as evidence that such disbursements had actually been made. Bills for personal services should have contained the number of hours or days and the hourly or daily rate of pay. Invoices

for travel should have indicated the destinations and mileage traveled.

Payments to teachers were compared with the amounts stated in the contracts and found to be in agreement therewith. Payments on account of the transportation of pupils were summarized. (Schedules L-1, L-2, L-3, L-4) The contracts for transportation were not made available to the auditors.

Summaries showing fuel costs for the four year period are included in Schedules "K-1," "K-2," "K-3" and "K-4." In the year 1941-42, a payment for trucking coal amounting to $37.50, was made by voucher and check number 9087. As payments other than this covered trucking charges for all coal purchased the reason for the expenditure in question could not be determined.

Recommendations

It is believed that an improvement in the administration of school district affairs and finances will result if the following recommendations are carried out.

1. Limiting expenditures to budgetary appropriations to prevent future budget deficits.

2. Payment of bills in time to take advantage of discounts.

3. Supporting invoices and payrolls should be attached to vouchers. Considerable time was spent during the audit searching for this data.

4. All bills for personal services, other than teachers' salaries, should be itemized indicating the time worked and the hourly rate.

5. When payments are made to an individual covering materials or supplies purchased or services performed by other persons, receipts should be turned into the school board as evidence that such purchases were made or services performed. Such receipts should be filed with the proper vouchers.

6. Transportation contracts and bids for contracts should be on file.

Considerable time was spent in making this audit and examination of the accounts of the Ossipee School District, in order to obtain the necessary information which furnished the basis for this report and the recommendations contained therein. It is felt, however, that if the recommendations are followed the results to be obtained will justify the audit and the effort expended in connection therewith.

Yours very truly,
HAROLD G. FOWLER
Director
Division of Municipal Accounting
State Tax Commission

Lawton B. Chandler
Roger Morrill Accountants
Harry Hager.

October 14, 1942

Board of Selectmen
Ossipee, New Hampshire
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Ossipee which has been made by this Division in accordance with a request as expressed by a vote taken at the last annual town meeting. Schedules as hereafter listed are included as part of this report.

Scope of Audit

Included in the audit were the accounts of the selectmen, treasurer, tax collector, town clerk, fire warden and trustees of trust funds for the fiscal year

ended January 31, 1942 and the current year to August 12th.

Selectmen and Treasurer

The treasurer's cancelled checks for the period under review were compared with the selectmen's vouchers and entries in the treasurer's cash book and found to be in agreement therewith. Receipts were checked by source insofar as it was possible to do so. Totals of receipts and payments were verified and the cash book balances as of January 31, 1942 and August 12, 1942 agreed with the reconciled bank balances of like dates. Invoices supporting expenditures were examined and the classification of payments was in accordance with the uniform system of accounts prescribed by this Division.

The selectmen's and treasurer's records were found to be in good condition and so arranged that the desired information was available.

Tax Collector

The tax warrant of Collector Sidney L. Perkins for the levy of 1941, was audited and balanced as shown by Schedule "H". All taxes therein were either collected, sold to the town or abated.

An examination of the tax sales' records indicated that there has been some laxity in the handling of these accounts. From the records available a detailed list of all unredeemed taxes, as of August 12, 1942, was compiled and appears as Schedule "I" of this report. Each unredeemed tax is listed separately, with the taxpayer's name, year of levy and amount of unredeemed tax indicated for the years 1932 to 1941, inclusive. Unredeemed taxes on account of the levies of 1927 to 1931, inclusive, are included under the heading "Previous to 1932".

The complete accuracy of the list of unredeemed

taxes, as compiled, is questioned for the following reasons:

(1) A number of tax deeds conveying property to the town by the Collector were found in the selectmen's files. In each such case where a deed had actually been passed to the town, all unredeemed taxes on the particular property named therein were taken off the list. It may be, however, that deeds other than those examined have been passed but were filed elsewhere.

(2) Certain redemptions and partial payments made to the Collector, currently in office, may not have been credited due to the fact that the tax sale's record book has not been in his possession.

It is recommended, therefore, that the Board of Selectmen go over carefully the list of unredeemed taxes as indicated in Schedule "I". If, in their judgement, there is sufficient reason for eliminating any items contained therein such action should be taken at once. Furthermore tax deeds should be passed to the town by the Collector from whom such deeds are due in all cases where deeds are now due.

As soon as possible, thereafter, a revised list of unredeemed taxes should be prepared and given to the current tax collector. This list should be as nearly accurate as it is possible to make it after the foregoing procedure has been carried out.

All redemptions from tax sales should then be made through the current collector. Interest on delinquent taxes at the rate of 10% from Dec. 1st to the date of tax sale, and 12% thereafter, should be collected in all cases unless a specific abatement is received from the Selectmen stating that interest has been abated.

Town Clerk

Motor vehicle permits and dog licenses issued by the town clerk during the period of audit were examined and monies received therefor, less fees deducted for the issuance of dog licenses, were properly accounted for.

It is recommended that the town clerk remit all motor vehicle permit fees directly to the treasurer or deposit them to the credit of town treasurer's account in the bank on the last Saturday of every month as required by Section 16, Chapter 100 of the New Hampshire Public Laws. This will eliminate the necessity of a separate bank account for the town clerk and will make such funds available for use of the town as they are collected.

Trustees of Trust Funds

The records of the trustees of trust funds for the fiscal year ended January 31, 1942 were examined. Principal and unexpended income as shown by the trust fund records was found to be on deposit in various savings banks. Income as reported agreed with the amounts as indicated by the pass books and expenditures were properly supported.

Fire Warden

Funds received from the town by the fire warden to cover fire payrolls were properly accounted for. It was found, however, that such funds had been deposited in the fire warden's personal bank account and individuals to whom payment was due had been given checks drawn against this account. Inasmuch as the combining of town and personal funds in one bank account is not permissible it is recommended that fire payroll items be paid individually by town order and check as is now the practice in the case of road agents' payrolls.

Town Officers' Bonds

The bonds of town officers, who by law are required to be bonded, were examined and found to be correct in form and sufficient in amount with the exception of the trustees of trust funds. It is recommended that the trustees furnish a surety bond as required by law, the premium expense to be paid by the town.

General Comments

Included in the report are statistical tables which show the trend of the town's finances over a ten year period. These are presented in Schedules "A" and "B". During this period the average local tax rate increased from $2.71 per hundred in 1932, to $4.06 per hundred on 1941, an increase of $1.35. During the same period the average tax rate for the State increased from $2.77 per hundred to $3.35 per hundred, an increase of $ .58. This increase in the local rate was due to increased tax levies and a slight decrease in assessed valuation.

During this ten year period the financial position of the town has changed from a net surplus of $2,186.17, as of January 31, 1933 ,to a net debt of $15,780.49, on January 31, 1942. This resulted from the issuance in 1941 of long term notes, for additional fire protection at West Ossipee, of which a balance of $18,000.00 remained outstanding at the close of the fiscal year.

It should be noted, however, that in arriving at the Net Debt as of January 31, 1942, unredeemed taxes in the amount of $11,373.96 were included as assets in the Balance Sheet. As heretofore stated this amount may be materially reduced when tax deeds now due are given to the town by the Collector. A further reduction may also be made when the list is carefully

studied by the Selectmen, as recommended, and items of doubtful value eliminated.

In addition to the long term notes of $18,000.00, there was outstanding on January 31, 1942, a temporary loan in anticipation of taxes amounting to $13,000.00. This represented an accumulation of loans over a period of years and a reduction of $8,000.00 from the loans outstanding on January 31, 1940, which amounted to $21,000.00.

If all of the assets as reported in the Balance Sheet on January 31, 1942, were "liquid," i. e., either cash or items which might be quickly converted into cash, then the total amount of such assets, $15,879.55, would have been more than sufficient to pay the loan of $13,000.00. Such, however, was not the case as a large part of the assets consisted of the unredeemed taxes previously referred to.

There are two methods which remain, therefore, in which this temporary or floating indebtedness as it is sometimes referred to may be taken care of:

(1) Refunding this indebtedness by the issuance of serial notes or bonds under the provisions of Chapter 154 of the Laws of 1941. This would have to be done before the end of the current year as the law is only effective in 1941 and 1942.

(2) Reduction each year of the principal through an annual appropriation made by the town meeting.

It is noted that in each of the last two years the entire amount of the cash balance on hand at the beginning of the year as well as "previous years' taxes" in the amount of $2,000.00, has been deducted as "estimated revenue" in the calculation of the tax rate. It is recommended that unless there is actually a cash surplus at the beginning of the year, i. e., cash actually in excess of offsetting current liabilities including outstanding temporary loans, it should not be included as "estimated revenue" in making out

the budget and in arriving at the tax rate.

Schedules "C" and "D" present a comparison of estimated revenues and budgetary appropriations with the actual revenues and expenditures for the 1941 fiscal year. These statements indicate a net budget deficit of $432.29 for the year. Included in the expenditures, however, is the payment of a long term note of $2,000.00, which did not mature until the fiscal year of 1942.

Section 31 of Chapter 211, Laws of 1939 provides that: "Upon the completion of each audit, as herein provided, a report thereof shall be made to the proper local officials, and a copy of such report or a summary of its essential features shall be published in the next annual report of the county, city, town, school district, or precinct concerned."

In accordance with the provisions of this law the text of this report and essential schedules should be printed in the next annual town report.

We wish to express our appreciation and gratitude for the cooperation and assistance of the town officials during the course of the audit.

Yours very truly,
HAROLD G. FOWLER
Director
Division of Municipal Accounting
State Tax Commission

Lawton B. Chandler
Herbert E. Hunt Accountants
Harry G. Hager
Roger S. Morrill

A copy of this audit is on file with the board of Selectmen and is available for review by interested citizens.

A copy of this audit is on file with the School Board and is available for review by interested citizens.

SCHEDULE A TOWN OF OSSIPEE

Statement of Indebtedness, Valuation and Taxes

	Temporary Loans	Long Term Notes	Bonds	*Net Debt or surplus	Valuation	Taxes Assessed	Uncollected Taxes	Unredeemed Taxes	Average Local Tax Rate Per $100	Average State Tax Rate Per $100
January 31, 1933	$ 0	$ 0	0	$2,186.17	$1,352,503.00	$37,929.59	$ 0	$2,713.71	$2.71	$2.77
January 31, 1934	0	0	0	1,501,18	1,397,959.00	39,265.35	2,122.54	2,254.99	2.70	2.74
January 31, 1935	0	0	0	2,691.58	1,321,156.00	50,127.85	0	7,795.02	3.63	2.86
January 31, 1936	0	4,800.00	0	2,537.30	1,314,545.00	50,635.51	0	9,860.21	3.74	3.17
January 31, 1937	4,000.00	3,600.00	0	733.98	1,320,996.00	51,239.37	0	9,705.52	3.75	3.43
January 31, 1938	2,400.00	4,000.00	0	3,129.94	1,365,022.00	52,609.11	0	10,395.80	3.74	3.41
January 31, 1939	18,200.00	0	0	3,546.77	1,392,354.00	61,771.13	0	14,263.80	4.31	3.48
January 31, 1940	21,000.00	0	0	*1,267.50	1,344,427.00	57,204.88	0	13,557.01	4.14	3.45
January 31, 1941	18,000.00	0	0	*2,089.56	1,357,692.00	52,828.21	0	12,655.23	3.77	3.41
January 31, 1942	13,000.00	18,000.00	0	*15,780.49	1,329,353.00	55,563.52	0	11,373.96	4.06	3.35

"Net Debt" indicates excess of Liabilities over Assets.

SCHEDULE E
TOWN OF OSSIPEE

Statement of Long Term Notes Issued and Outstanding
Showing Annual Maturities of Principal and Interest
As of January 31, 1942

Fire Prevention Notes 2½%
Date of Issue, June 1, 1941
Original Amount, $20,000.00
Maturity Date, June 1st
Interest Payable Dates, June 1 and Dec. 1
Payable at Wolfeboro National Bank

Maturities	Note No.	Amount	Interest	Total Annual Debt Service
*January 31, 1943		$	$ 450.00	$ 450.00
January 31, 1944	2	2,000.00	425.00	2,425.00
January 31, 1945	3	2,000.00	375.00	2,375.00
January 31, 1946	4	2,000.00	325.00	2,325.00
January 31, 1947	5	2,000.00	275.00	2,275.00
January 31, 1948	6	2,000.00	225.00	2,225.00
January 31, 1949	7	2,000.00	175.00	2,175.00
January 31, 1950	8	2,000.00	125.00	2,125.00
January 31, 1951	9	2,000.00	75.00	2,075.00
January 31, 1952	10	2,000.00	25.00	2,025.00
		$18,000.00	$2,475.00	$20,475.00

Note Number 1 — Maturity date June 1, 1942 — actually paid on February 13, 1942. This payment of $2,000.00 included in Fiscal Year ended January 31, 1942.